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*Report of Education Board*

CHARTERED  
2nd Avenue

*The*  
**BOARD OF EDUCATION**  
*of the*  
**CITY OF TORONTO**

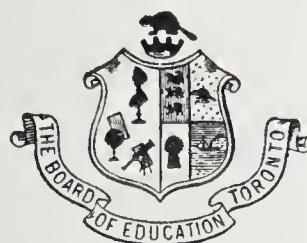


**ANNUAL FINANCIAL STATEMENT**  
**1925**

Printed by  
F. J. [illegible]



*The*  
**BOARD OF EDUCATION**  
*of the*  
**CITY OF TORONTO**

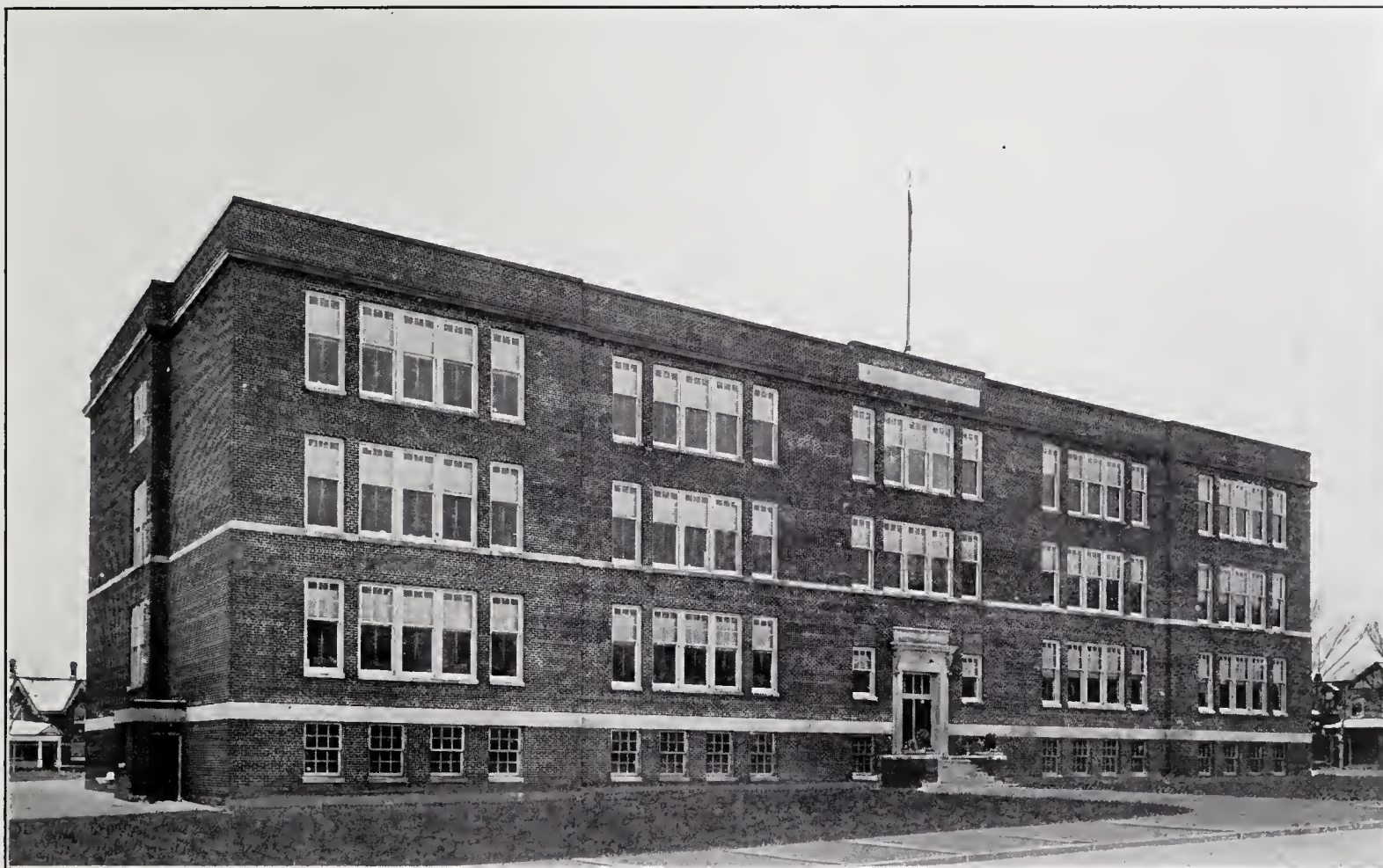


Government  
Publications

**ANNUAL FINANCIAL STATEMENT**  
**1925**







**Alexander Muir School**

This new Public School of twenty-four (24) class rooms (replacing the old Alexander Muir School, which was torn down) was opened in the fall of 1925.

It conveys an excellent idea of our present day Public School construction.







#### Alexander Muir School

Interior view of one of the grade class rooms in the new Alexander Muir School. This conveys a good idea of the spacing, lighting and locker accommodation.

This print was taken from a position near the entry door to the class room. The next illustration shows the same class room, looking at it from the rear towards the blackboard.








**Alexander Muir School**

Interior view of one of the class rooms in the new school.

This illustration is taken from the rear of the same class room as illustrated in the previous picture.

The two photographs convey an excellent idea of the lighting and general accommodations provided in one of our standard class rooms for Public School Grade Classes.



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**Runnymede School**

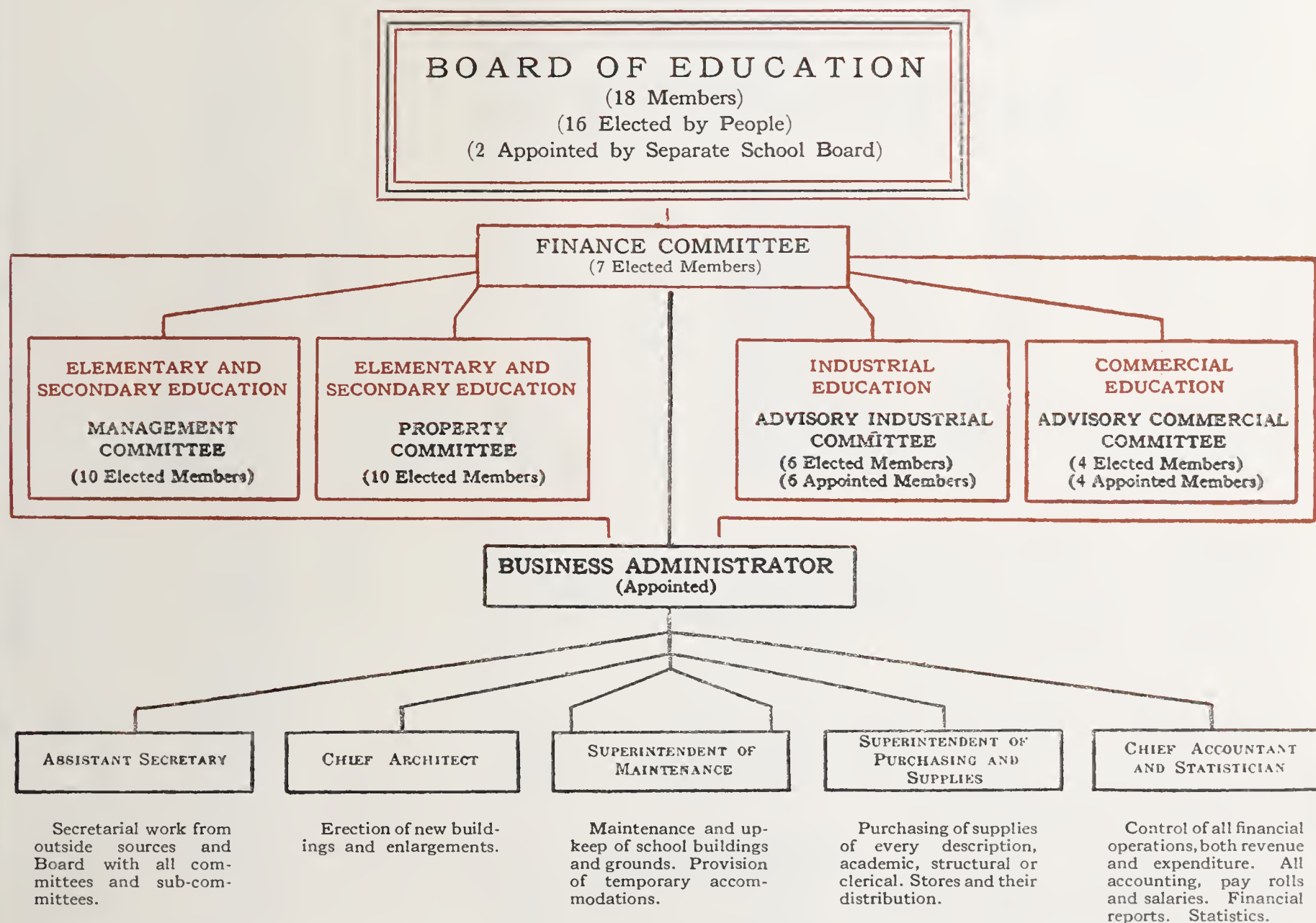
One of the larger of our Public Schools of recent construction.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CHART OF ORGANIZATION BUSINESS ADMINISTRATION OF TORONTO'S SCHOOL SYSTEM

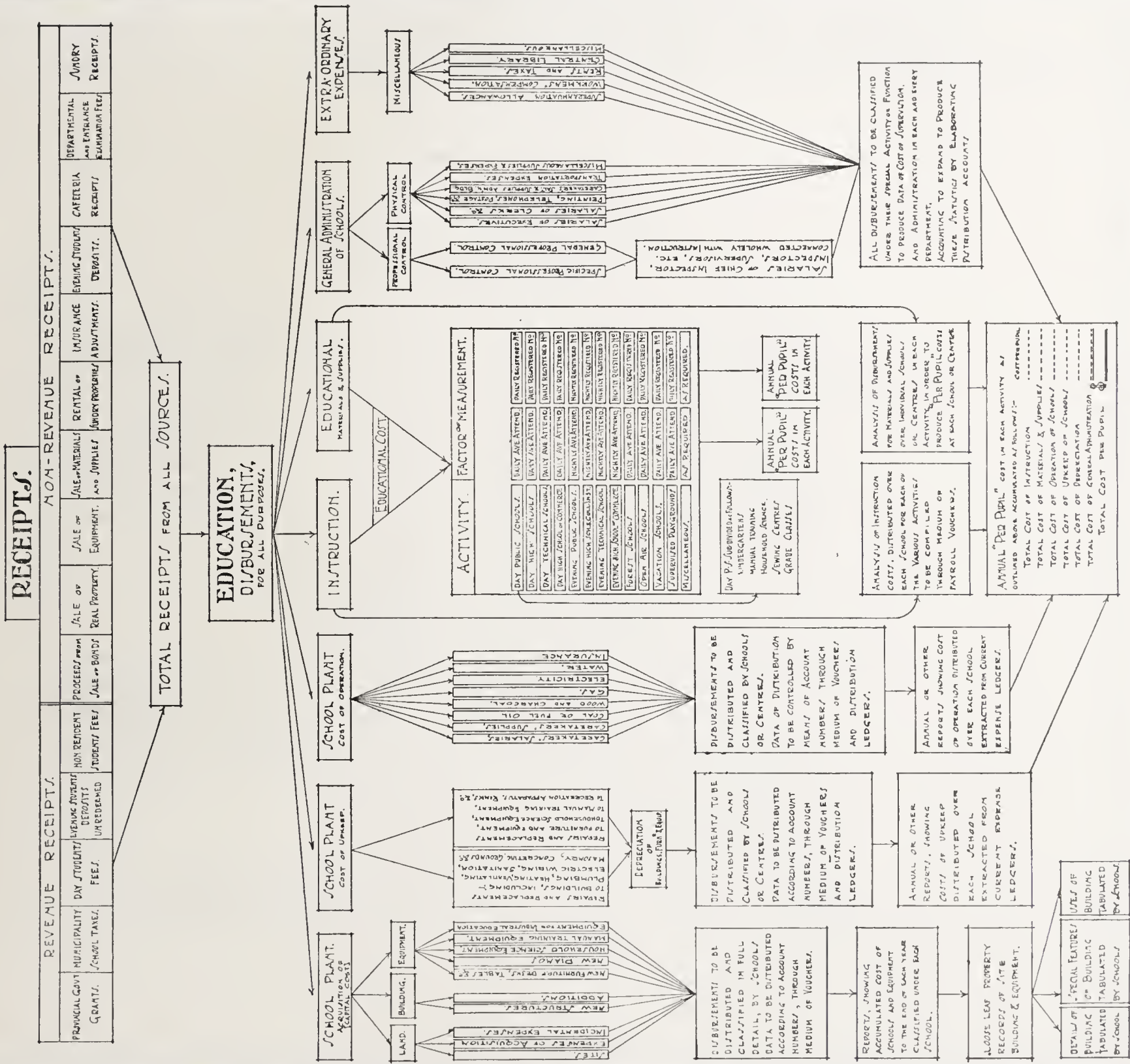


Treasury Department,  
December, 31, 1925.



FINANCIAL ADMINISTRATION TORONTO'S SCHOOLS SYSTEM.  
SCHEME OF ACCOUNTING AND STATISTICS.

PARTIALLY IN OPERATION AT PRESENT. BELOW IS THE SUGGESTED COMPLETE SYSTEM. CO-ORDINATING WITH THE STANDARDISED REPORTS OF THE UNITED STATES BUREAU OF EDUCATION



TORONTO BOARD OF EDUCATION.  
DECEMBER 1910.

CHART COMPLETION REPORT OF AHBILLBROOK  
INTERNAL AUDITOR





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## MEMBERS OF THE BOARD 1925

WM. C. McBRIEN, Chairman

M. A. BRILLINGER, Phm.B.  
CAROLINE S. BROWN, M.D.  
A. O. L. BURNESE  
PERCY M. DOUGLAS  
F. B. EDMUNDS, LL.B.  
WM. R. FLETT  
J. M. GORDON, B.A.  
MRS. W. E. GROVES

W. H. HARPER  
HUGH L. KERR, B.A.  
F. R. MARSHALL, B.A.  
WM. C. McBRIEN  
LOFTUS REID  
S. J. THOMAS  
LORNE W. TRULL  
JOHN WANLESS

## ADMINISTRATION EXECUTIVES

Business Administrator and Secretary-Treasurer.....W. W. PEARSE, B.Sc., C.E.  
Assistant Secretary.....J. W. BURNS  
Superintendent of Purchasing and Supplies.....W. KERR  
Superintendent of Maintenance.....C. J. DOUGHTY  
Senior Principal of High Schools (to June, 1925).....G. A. SMITH, B.A.  
Chief Inspector.....R. H. COWLEY, M.A.  
Solicitor.....E. P. BROWN, K.C.  
Architect.....C. E. C. DYSON  
Chief Accountant and Statistician.....N. H. BILBROUGH  
Supervising Principal of High Schools (from Sept., 1925).....COL. W. C. MICHELL

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## CHAIRMEN OF COMMITTEES

Finance.....	F. B. EDMUNDS
Management.....	A. O. L. BURNESE
Property.....	M. A. BRILLINGER
Advisory Industrial.....	W. H. SHAPLEY
Advisory Commercial.....	D. C. HAIG

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## ANNUAL REPORT of the BOARD OF EDUCATION of the CITY OF TORONTO

Year Ending 31st December, 1925

### TO THE CITIZENS OF TORONTO:

It is my privilege on behalf of the Toronto Board of Education to submit, herewith, the Annual Financial Report for the year ending 31st December, 1925, including sundry statistics appertaining to our local Educational System.

The year 1925 dawned with the prospect of only a normal increase in our school population, and the budget was prepared on this assumption. The Board started out with the idea and determination to, if possible, reduce the burden of taxation, but at the same time resolved to give the pupils under their care the very best service possible in their school life, whether it was in the elementary or secondary schools. The year happily closed with a substantial surplus after the needs of the year had been taken care of, which surplus will, of course, considerably reduce the charges for the coming year.

Sundry changes in the organization were effected, notably the transfer of the Fifth Form Classes to the Commercial Schools, and the appointment of a Supervising Principal of High Schools, both of which were in the interests of the taxpayers. The appointing of a Supervising Principal of High Schools was made in order to have a clearing house for the nine (9) Collegiate Institutes in the City and to obtain a uniformity of treatment which was impossible under previous conditions. I think the economy effected already by this appointment fully justifies the action of the Board, and this should extend as time progresses.

During the year the Board was able to institute two year courses in both Technical and Commercial Schools, to enable those pupils who so desired to obtain a more concentrated course at these Institutes on Industrial or Commercial lines, than was previously possible. This, in my opinion, was decidedly beneficial to a large number of the children in the City who were unable, through causes beyond their control, to continue their studies after attaining the age of sixteen (16) as demanded by the Adolescent School Attendance Act.

The Board consistently, throughout the year, tried to improve in every section the Educational System and I am convinced that although opposition was voiced on some of the policies enunciated, the labours of the year resulted in a more efficient, better equipped Institution. The cost of building schools was greatly reduced and unnecessary overhead charges in all departments were eliminated.

Under the direction of Mr. W. W. Pearse, the Business Administrator, the different departments of our organization have officials who are outstanding in their respective lines and are giving to the Board an efficient business administration that will compare favourably with any Public or Private organization in the City of Toronto.

Being a Toronto boy myself, I have counted it a special honour to serve as Chairman of the Board for the year. I hope the efforts of each of the sixteen (16) Trustees will result in a higher standard set and maintained in every section of the School System of this fair city of ours.

If we have been able to brighten the outlook and encourage loftier ambitions in the minds of our school children, particularly those not quite so fortunately placed financially, a class to which we paid particular attention during the year, the hours spent in thought and labour will bring its own reward.

The Report being submitted, herewith, contains a mine of valuable information to those interested, and I would bespeak for it careful study on the part of all our Citizens.

All of which is,

Respectfully submitted,

(Signed) WM. C. MCBRIEN,

Chairman, Board of Education.





THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
Board of Education,  
Toronto, March 1, 1926.

TO THE CHAIRMAN AND MEMBERS OF THE TORONTO BOARD OF EDUCATION.

Ladies and Gentlemen:—

I beg to present, herewith, the Annual Financial Report of the Board of Education for the year ending 31st December, 1925.

The City Auditor has carried on throughout the year a careful audit of the financial records of the Board, and the Balance Sheets and Revenue Account, as submitted herewith, with all the subsidiary records, have all been submitted and duly verified by him.

It is gratifying to report, that even with a tax rate reduced below that of last year, we were able to close the year with a substantial surplus.

The method of financial control instituted three or four years ago has fully justified its adoption, as since same came into active operation we have been able to carry on far more efficiently and at the same time were assured that we were at all times living within our means.

The Slogan, "Funds Available," and the continuous answer either in the positive or negative has been of inestimable value both to the Board and to the various executive officials in the discharge of their duties and responsibilities.

There is a volume of valuable data included in the Report which cannot but be enlightening and helpful, and I would recommend a careful, thoughtful study of the statistics to the Board.

Respectfully submitted,

(Signed) W. W. PEARSE,

Business Administrator and Secretary-Treasurer.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
Board of Education,  
March 1st, 1926.

W. W. PEARSE, ESQ.,  
Business Administrator and Secretary-Treasurer,  
Board of Education, Toronto.

Dear Sir:—

I have the honour to present to you herewith, Balance Sheets, Revenue Account, etc., which summarize to a partial degree the labours of the Board financially for the year 1925.

Many phases of the educational problem are set out both in the Schedules and Charts compiled.

The precedent which was adopted in 1918 of preparing the data of the "Costs per Pupil" has been followed again this year with still further enlarged details.

It should be especially noted that we have compiled figures covering the "Cost per Pupil" in each of the Public Schools for all charges, and also the "Cost per Pupil" for Pupils' Supplies at each school. These two schedules ought to be of great value in the carrying on of the organization. The cost of taking care of the pupils in the Auxiliary Classes as it exists in each school has also been brought out, this being one of the outstanding features of the Report.

The value of this "Per Pupil Cost" being prepared year by year, on the same foundation, is in my opinion an extremely valuable factor.

It is unfortunate that in Canada no uniform system of accounting apparently exists, whereby comparisons can be made between one city and another on identical lines. This uniform system would be a great boon to those in charge of educational organizations such as ours.

It is a difficult matter to prepare a Report of this description which is so simplified that "The man who runs may read." I have tried to make simplicity the keynote, however, of the report, and avoided wherever possible the academic treatment of the statistics, in the hope that the data contained herein may be available to a greater proportion of the general citizens than might otherwise be possible.

I trust the result of our labours will be beneficial to the Public at large and our Board in particular.

Respectfully submitted,

(Signed) N. H. BILBROUGH,

Chief Accountant and Statistician.

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

BALANCE SHEET AS AT  
"Capital Expen

ASSETS

Real Estate, Buildings and General Equipment (at Cost).....	\$24,275,714.65	
Deduct—Liabilities Outstanding on Contracts awarded.....	208,049.30	
		24,067,665.35
Balances due from City Treasurer on Debenture By-Laws.....		179,558.72
Cash in hand at Offices .....	49,129.82	
Cash in Banks:		
Bank of Toronto.....	1,763.38	
Royal Bank of Canada.....	124,409.20	
		175,302.40
Accounts Receivable.....		314,754.97

\$24,737,281.44

Signed) WM. C. MCBRIEN,  
Chairman of the Board.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

**31st DECEMBER, 1925**

**diture Account''**

## LIABILITIES

### Capital Account:—

Corporation of the City of Toronto Sinking Fund Debentures.....	\$12,847,116.58	
Deduct—Redemption and cancellation of Sinking Fund Debentures.....	1,416,563.95	
	<u>11,430,552.63</u>	
Deduct—Funds in hands of City Treasurer for Redemption.....	3,630,074.73	
Net Sinking Fund Debenture Debt.....		7,800,477.90
Serial Debentures.....	12,723,992.12	
Deduct—Amount Redeemed to date under terms of By-Laws.....	<u>1,267,583.39</u>	
Net Serial Debenture Debt.....		11,456,408.73
Net Bonded Debt.....		19,256,886.63

### Current Liabilities:—

Mortgages Payable.....	4,050.00	
Total General Liabilities.....		4,050.00

### Reserves:—

Sinking Fund Balance as at 31st December, 1924.....	3,617,910.84	
Additions to Sinking Fund during year 1925, Net.....	<u>12,163.89</u>	
	3,630,074.73	
Deduct—Debenture Discount (estimated).....	<u>1,314,017.10</u>	
Net Reserves.....		2,316,057.63

### Surpluses on Capital Account:—

By Redemption of Sinking Fund Debentures.....	1,416,563.95	
By Redemption of Serial Debentures.....	1,267,583.39	
By Capital Grant from Ontario Government re Riverdale Branch Technical School.....	398,848.58	
By Profit on Sale of Board's Properties, etc.....	<u>77,291.26</u>	
Total Surpluses on Capital Account.....		3,160,287.18

\$24,737,281.44

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## BALANCE SHEET AS AT "Current Expen

### ASSETS

Furniture and General School Equipment (at Cost).....	\$1,143,884.76	
Grading, Fencing, Concreting, etc. (at Cost).....	153,095.81	
		1,296,980.57
Cash in hand at Offices.....	19,553.74	
Cash in Bank of Toronto.....	634,752.62	
		654,306.36
Accounts Receivable.....		79,278.09
Prepaid Expenses.....		42,212.74
Materials and Supplies on hand.....		179,486.98
Sundry Endowment Investments.....		200 00
Funds held to cover compensation Award to R. Miller.....		3,308.68

\$2,255,773.42

(Signed) WM. C. McBRIEN,  
Chairman of the Board.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

**31st DECEMBER, 1925**

**diture Account''**

## LIABILITIES

### Current Liabilities:—

Accounts Payable.....	\$229,791.02	
Accounts Payable re late John Butler.....	1,002.86	
Total Current Liabilities.....		230,793.88

### Reserves:—

High Park Forest School Building to provide permanent accommodation.....	16,093.90	
Late M. Rawlinson Endowment.....	200.00	
Award from suit—Monarch Brass Co., versus Board of Education re R. Miller.....	3,231.93	
For Redemption of Students' Night School Deposits.....	13,700.00	
Fire Insurance Reserve Fund, including Interest.....	10,333.15	
Total Reserves.....		43,558.98

### Surpluses:—

Surplus brought forward as at 31st December, 1924.....	1,187,607.08	
Add—Excess of Receipts over Expenditures for the year 1925 as per Revenue Account.....	260,340.95	
	1,447,948.03	
Deduct—Items Chargeable to Previous Year, met out of Surplus Account.....	9,078.97	
	1,438,869.06	
Deduct—Fire Insurance Reserve Fund item included in Appropriation Receipts for Year.....	10,000.00	
	1,428,869.06	
Surplus as at 31st December, 1917.....	552,551.50	
Total Surpluses.....		1,981,420.56

\$2,255,773.42

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

REVENUE ACCOUNT FOR YEAR

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General Operating Expenditures:—

Public Schools.....	\$4,688,841.21	
Collegiate Institutes and High Schools.....	901,821.51	
Technical Schools.....	517,715.11	
High Schools of Commerce.....	259,129.31	
General Administration.....	339,047.56	
Total Operating Charges.....		6,706,554.70

Annual Charges:—

Sinking Fund.....	198,642.44	
Serial Debentures Redeemed.....	236,255.20	
Interest on Debentures.....	1,130,963.83	
Tax Collection Charges 9.70 mills of 29.85 mill tax rate.....	145,352.47	
Total Annual Charges.....		1,711,213.94
Balance, being excess of Receipts over Expenditures.....		260,340.95

\$8,678,109.59

(Signed) WM. C. MCBRIEN,  
Chairman of the Board.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## ENDING 31st DECEMBER, 1925

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### Proceeds of School Taxes:—

For Current Expenditure.....	\$6,548,117.00	
To meet Annual Charges.....	1,711,213.94	
	<hr/>	
Total Provided by City through Taxation.....		8,259,330.94

### Provincial Grants:—

Public Schools.....	128,582.37	
Collegiate Institutes and High Schools.....	26,694.01	
Technical Schools.....	93,978.53	
High Schools of Commerce.....	46,230.63	
	<hr/>	
Total Grants of Provincial Government.....		295,485.54

### Students' Fees, Non-residents, etc., Day Classes:—

Public Schools.....	19,968.34	
Collegiate Institutes and High Schools.....	35,318.40	
Technical Schools.....	16,395.05	
High Schools of Commerce.....	8,493.07	
	<hr/>	
Total Students' Fees, Day Classes.....		80,174.86

### Students' Fees Unredeemed in Connection with Evening Classes:—

Public Schools.....	889.00	
Collegiate Institutes and High Schools.....	3,907.00	
Technical Schools.....	17,721.00	
High Schools of Commerce.....	4,431.00	
	<hr/>	
Total Students' Fees unredeemed.....		26,948.00
Sundry Income from various sources.....		16,170.25
		<hr/>
		<u>\$8,678,109.59</u>

(Signed) W. W. PEARSE,  
Business Administrator and Secretary-Treasurer.

(Signed) N. H. BILBROUGH,  
Chief Accountant and Statistician.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECLASSIFICATION

### General Operating Expenditures:—

Public Schools.....		\$4,688,841.21
Collegiate Institutes and High Schools.....		901,821.51
Technical Schools.....		517,715.11
High Schools of Commerce.....		259,129.31
General Administration:—		
Public Schools' Proportion.....	\$215,330.11	
Collegiate Institutes and High Schools' Proportion.....	41,296.18	
Technical Schools' Proportion.....	26,547.56	
High Schools of Commerce Proportion.....	11,798.91	
		<u>294,972.76</u>

Total Operating Expenditures re Unit Cost.....\$6,662,479.90

### Expenditures not applicable to Unit Cost:—

Superannuation Allowances.....	\$35,639.23	
Special Meetings.....	8,435.57	
		<u>44,074.80</u>

Total Operating Expenditures.....\$6,706,554.70

### Annual Charges:—

#### Sinking Fund:—

	Charges	Interest	
Public Schools.....	\$98,926.41	\$58,951.84	\$157,878.25
Collegiate Institutes and High Schools.....	14,595.20	8,494.77	23,089.97
Technical Schools.....	24,482.26	10,753.66	35,235.92
High Schools of Commerce.....	4,482.36	1,862.52	6,344.88

Total Sinking Fund Charges on Buildings re Unit Cost.....\$142,486.23

Total Sinking Fund Charges on Sites.....\$80,062.79      \$222,549.02      310,259.31

#### Serial Debentures Redeemed:—

Public Schools.....	\$102,460.86
Collegiate Institutes and High Schools.....	28,165.39
Technical Schools.....	32,453.54
High Schools of Commerce.....	6,386.05

Total Serial Debentures Redeemed on Buildings re Unit Cost.....\$169,465.84

Total Serial Debentures Redeemed on Sites.....66,789.36      236,255.20

#### Interest on Debentures:—

Public Schools.....	\$785,556.59
Collegiate Institutes and High Schools.....	182,681.32
Technical Schools.....	111,568.23
High Schools of Commerce.....	51,157.69

Total Interest on Debentures for Sites and Buildings re Unit Cost.....1,130,963.83

#### Tax Collection Charges:—

Public Schools.....	\$108,639.73
Collegiate Institutes and High Schools.....	20,679.01
Technical Schools.....	11,088.75
High Schools of Commerce.....	4,944.98

Balance being excess of Receipts over Expenditures.....145,352.47      260,340.95

Deduct Interest on Sinking Fund Investments.....\$8,789,726.46      111,616.87

Total as per Revenue Account.....\$8,678,109.59

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## RECLASSIFICATION—SUMMARY

### Expenditures Applicable to Unit Costs:—

#### Public Schools:—

General Operating Expenditures.....	\$4,688,841.21	
Proportion of General Administration Expenditures.....	215,330.11	
Sinking Fund Charges.....	98,926.41	
Sinking Fund Interest on Investments.....	58,951.84	
Serial Debentures Redeemed.....	102,460.86	
Debenture Interest.....	785,556.59	
Tax Collection Charges.....	108,639.73	
	<hr/>	\$6,058,706.75

#### Collegiate Institutes and High Schools:—

General Operating Expenditures.....	901,821.51	
Proportion of General Administration Expenditures.....	41,296.18	
Sinking Fund Charges.....	14,595.20	
Sinking Fund Interest on Investments.....	8,494.77	
Serial Debentures Redeemed.....	28,165.39	
Debenture Interest.....	182,681.32	
Tax Collection Charges.....	20,679.01	
	<hr/>	\$1,197,733.38

#### Technical Schools:—

General Operating Expenditures.....	517,715.11	
Proportion of General Administration Expenditures.....	26,547.56	
Sinking Fund Charges.....	24,482.26	
Sinking Fund Interest on Investments.....	10,753.66	
Serial Debentures Redeemed.....	32,453.54	
Debenture Interest.....	111,568.23	
Tax Collection Charges.....	11,088.75	
	<hr/>	\$734,609.11

#### High Schools of Commerce:—

General Operating Expenditures.....	259,129.31	
Proportion of General Administration Expenditures.....	11,798.91	
Sinking Fund Charges.....	4,482.36	
Sinking Fund Interest on Investments.....	1,862.52	
Serial Debentures Redeemed.....	6,386.05	
Debenture Interest.....	51,157.69	
Tax Collection Charges.....	4,944.98	
	<hr/>	\$339,761.82

### Expenditures not Applicable to Unit Costs:—

Superannuation Allowances.....	35,639.23	
Special Meetings.....	8,435.57	
Sinking Fund Charges on Sites.....	56,156.21	
Sinking Fund Interest on Investments.....	31,554.08	
Serial Debentures Redeemed on Sites.....	66,789.36	
	<hr/>	\$198,574.45
Balance being Excess of Receipts over Expenditures.....		260,340.95
		<hr/>
Deduct—Interest on Sinking Fund Investments.....		\$8,789,726.46
		111,616.87
		<hr/>
Total.....		\$8,678,109.59





# BALANCE ACCOUNT

As at 31st December, 1925

Surplus as at 31st December, 1924.....	\$1,187,607.08
Deduct—Items chargeable to previous year, met out of Surplus Account.....	9,078.97
	<u>\$1,178,528.11</u>
Deduct—Fire Insurance Reserve Fund.....	10,000.00
	<u>\$1,168,528.11</u>
Add—Surplus for the year 1925 as per Revenue Account.....	260,340.95
Surplus as at 31st December, 1925, as per Balance Sheet.....	<u>\$1,428,869.06</u>

N.B.—The Surplus for the year 1925 is accumulated in the various Departments as follows:—

	Receipts	Expenditure	Surplus	Deficit
Public Schools.....	\$4,824,924.04	\$4,688,841.21	\$136,082.83	.....
Collegiate Institutes and High Schools.....	983,219.26	901,821.51	81,397.75	.....
Technical Schools.....	540,229.83	517,715.11	22,514.72	.....
High Schools of Commerce.....	266,258.52	259,129.31	7,129.21	.....
General Administration.....	352,264.00	339,047.56	13,216.44	.....
	<u>\$6,966,895.65</u>	<u>\$6,706,554.70</u>	<u>\$260,340.95</u>	<u>.....</u>
Total Surpluses.....			\$260,340.95	
Total Deficits.....				.....
Net Surplus as per Revenue Account.....			<u>\$260,340.95</u>	



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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## SUNDRY DATA RE BALANCE SHEETS

In connection with the items which are included in the Assets and Liabilities on the Balance Sheets, herewith, and for which only the total amount is given, the following details will more fully substantiate these items as included in the Balance Sheets.

### ASSETS

#### Accounts Receivable:—

##### Current Account:

Non-resident Fees.....	\$13,299.79	
Group Insurance.....	20,623.74	
Rents.....	1,782.61	
Provincial Government.....	27,575.87	
Sundries.....	10,839.72	
School Section No. 13, York Township re Sale of Rawlinson School.....	5,156.36	
	<hr/>	\$79,278.09

##### Capital Account:

Provincial Government re Riverdale Technical School.....	168,848.58	
Sundries.....	2,643.71	
School Section No. 13, York Township re Sale of Rawlinson School.....	133,923.29	
Sale of Boustead Avenue Property.....	8,000.00	
Sale of Property on Caledonia Road.....	1,339.39	
	<hr/>	314,754.97

#### Prepaid Expenses:—

Insurance.....	41,996.74	
Sundry Items.....	216.00	
	<hr/>	42,212.74

#### Materials and Supplies:—

Soft Coal.....	67,817.16	
Hard Coal.....	2,875.29	
Slack.....	3,212.00	
Wood and Charcoal.....	2,130.85	
Oil.....	.....	
Stock at Supply Room.....	76,508.94	
Supplies at Schools.....	16,559.95	
Workshop Materials.....	10,382.79	
	<hr/>	179,486.98

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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SUNDRY DATA RE BALANCE SHEETS—Continued

Accounts Payable:—

LIABILITIES

Current Account:

Vouchers Audited and Ready for Payment.....	\$60,399.94	
Invoices not Vouchered.....	93,661.73	
Unclaimed Salaries.....	6,023.32	
General Accounts.....	69,620.74	
Accrued Accounts.....	85.29	
Re late John Butler.....	1,002.86	
	<hr/>	\$230,793.88

Reserves:—

Re High Park Forest School.....	16,093.90	
For Redemptions of Night School Deposits.....	13,700.00	
M. Rawlinson Endowment Fund.....	200.00	
Fire Insurance Reserve Fund, including Interest.....	10,333.15	
Award from suit—Monarch Brass Co. versus Board of Education, re R. Miller.....	3,231.93	
	<hr/>	43,558.98

Capital Account:

Mortgages Payable.....	4,050.00	
Contracts Awarded.....	208,049.30	
	<hr/>	212,099.30



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
Board of Education,  
Toronto, March 1, 1926.

TO THE CHAIRMAN AND MEMBERS OF THE TORONTO BOARD OF EDUCATION

Ladies and Gentlemen:—

All the statistics as regards the Balance Sheets, Revenue Account, Charts and Schedules have been compiled by the Chief Accountant and Statistician, and convey without any difficulty an excellent summary of how the moneys provided, from whatever source, have been spent on the pupils and the various proportions in each section.

These ratios are set on an expenditure and percentage basis and embrace all the fluctuations in the various costs of providing education to the Toronto Pupils, from 1918 to 1925 inclusive.

It is very desirable that the Unit Costs outlined in summary form on the next page be carefully studied.

For simplicity's sake I will define concisely just what the various sections signify.

1. "Gross Cost for Maintenance Only"—means the total cost per pupil, including all charges, such as salaries, supplies, light, heat, administration, etc., but not the charges for providing of School Sites and Buildings.
2. "Net Cost for Maintenance Only"—means the figures of gross cost for maintenance only, quoted in Section No. 1, after deducting revenue from Government grants and other sources.
3. "Unit Cost for Capital Charges"—covers Sinking Fund Charges, Serial Debentures Redemption Charge and Interest on Debentures. These figures are used to cover depreciation on the school buildings and would, of course, provide a fund for replacement when a school building is worn out.
4. "Gross Cost Covering All Charges"—means the summation of the gross cost for maintenance only, and the Unit Cost for Capital Charges without deducting the revenue from Government grants, etc.
5. "Net Cost Covering All Charges"—is a summation of the net cost for maintenance only and the Unit Cost for Capital Charges. This Net Cost Covering All Charges is what the Taxpayer of Toronto is to meet annually for educational purposes in the local taxation.

A comparison of the various expenditures prevailing over the eight year period is highly recommended as this conveys an excellent bird's-eye view of the Cost per Pupil, from a financial standpoint over the years mentioned.

Respectfully submitted,

(Signed) W. W. PEARSE,

Business Administrator and Secretary-Treasurer.





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CHART RE UNIT COST OF EDUCATION

(BASED ON NET COST TO TORONTO'S TAXPAYERS OF EACH DAY PUPIL)

In a Financial Report embracing the operations of an Institution of the dimensions of the Toronto Board of Education, it of necessity demands such a number of figures that the outstanding features of the Report are lost sight of to a casual reader.

That the Citizens may see at a glance just what it is costing them to educate a child, in any of the four branches of Education, and covering a period of eight years, the following Chart has been prepared.

The Ratios of Cost in the different Sections are correctly shown, and comparisons may be easily made by this method of illustration.

The detailed figures, on which the Chart is founded, are set out on Page 39 of this Report.

The figures are relating to the Actual Attendance of Day Pupils only.







# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Comparative Figures of Cost for Day Classes only  
For Eight Calendar Years,  
1918-1925 Inclusive

	COST PER PUPIL							
	1925	1924	1923	1922	1921	1920	1919	1918
<b>Gross Cost for Maintenance Only:</b>								
Public Schools.....	\$ 72.73	\$ 73.14	\$ 71.19	\$ 70.89	\$ 74.00	\$ 79.57	\$ 53.80	\$ 47.23
Collegiate Institutes and High Schools.....	129.70	130.12	128.96	122.34	127.90	142.71	111.20	113.45
Technical Education.....	112.84	124.50	116.54	131.93	130.37	131.37	88.17	94.73
Commercial Education.....	118.60	120.80	119.21	110.46	122.47	135.36	113.51	115.33
<b>Net Cost for Maintenance Only:</b>								
Public Schools.....	70.52	70.59	69.37	69.07	72.04	77.82	52.41	45.69
Collegiate Institutes and High Schools.....	121.20	123.41	122.72	116.17	118.00	130.78	98.59	100.28
Technical Education.....	84.73	93.19	88.59	98.72	97.81	101.28	75.91	80.98
Commercial Education.....	90.42	91.50	92.29	87.55	119.15	130.82	108.40	107.92
<b>Unit Cost for Capital Charges:</b>								
Public Schools.....	15.37	14.74	14.69	13.32	13.58	11.00	10.65	8.82
Collegiate Institutes and High Schools.....	32.10	31.18	27.28	22.38	23.52	20.19	22.58	20.32
Technical Education.....	40.39	46.77	46.95	46.22	55.68	53.22	56.06	55.70
Commercial Education.....	23.08	26.15	29.63	27.34	29.19	25.64	28.85	27.76
<b>Gross Cost Covering All Charges:</b>								
Public Schools.....	88.10	87.88	85.88	84.21	87.58	90.57	64.45	56.05
Collegiate Institutes and High Schools.....	161.80	161.30	156.24	144.72	151.42	162.90	133.78	133.77
Technical Education.....	153.23	171.27	163.49	178.15	186.05	184.59	144.23	150.43
Commercial Education.....	141.68	146.95	148.84	137.80	151.66	161.00	142.36	143.09
<b>Net Cost Covering All Charges:</b>								
Public Schools.....	85.89	85.33	84.06	82.39	85.62	88.82	63.06	54.57
Collegiate Institutes and High Schools.....	153.30	154.59	150.00	138.55	141.52	150.97	121.17	120.60
Technical Education.....	125.12	139.96	135.54	144.94	153.49	154.50	131.97	136.68
Commercial Education.....	113.50	117.65	121.92	114.89	148.34	156.46	137.25	135.68

See the following Statement for all details connected with the above.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO






## TORONTO'S COST OF EDUCATION

### WHERE THE MONEY COMES FROM!

To enable our Citizens to readily understand just where the funds are derived in order to carry on our Educational System, and in what ratio these are provided by the Toronto Taxpayers, Grants from the Provincial Government, the Students themselves and minor sundry receipts, the diagram following has been prepared.

The total Revenue received from all sources in 1925 was \$8,678,109.59.

See the Revenue Account herewith for details:—

Revenue Received	Ratio of Revenue Received to Total Revenue	Percentage of Each Section	From Whom Received
\$8,259,330.94	 .....	95.17%	Toronto's Taxpayers.
295,485.54	 .....	3.41%	Grants from Provincial Government.
107,122.86	 .....	1.23%	Students themselves in Fees.
16,170.25	 .....	.19%	Sundry Minor Receipts.
\$8,678,109.59	 .....	100.00%	Total Revenue from all Sources.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## EDUCATIONAL DEVELOPMENT IN TORONTO FROM A FINANCIAL STANDPOINT

### TABLE OF COMPARATIVE EXPENDITURES COVERING MAINTENANCE AND DEBT CHARGES ONLY

Capital Expenditures for Sites and Accommodations are not included in these figures.

Year	Public Schools	Increase	High Schools	Increase	Technical Education	Increase	Commercial Education	Increase	Total	Increase
1917.....	\$3,233,100.89	100.0%	\$444,102.26	100.0%	\$359,578.59	100.0%	\$105,541.99	100.0%	\$4,142,323.73	100.0%
1918.....	3,223,488.44	99.7%	443,419.67	99.8%	366,179.61	101.8%	109,981.73	104.2%	4,143,069.45	100.0%
1919.....	3,729,250.64	115.3%	521,115.11	117.3%	401,584.50	111.7%	126,311.32	119.7%	4,778,261.57	115.3%
1920.....	5,320,321.22	164.5%	658,953.29	148.4%	484,140.04	134.7%	161,744.19	153.3%	6,625,158.74	159.9%
1921.....	5,635,568.38	174.3%	750,615.52	169.0%	528,696.99	147.0%	184,688.25	175.1%	7,099,569.14	171.4%
1922.....	5,653,455.11	174.8%	849,660.55	191.3%	538,178.01	149.6%	204,718.27	194.0%	7,246,011.94	174.9%
1923.....	5,943,122.36	183.8%	1,014,987.57	228.5%	629,366.36	175.1%	246,089.79	233.3%	7,833,566.08	189.1%
1924.....	6,177,869.00	191.1%	1,160,841.99	261.5%	708,908.63	197.2%	274,204.37	259.9%	8,321,823.99	200.9%
1925.....	6,118,193.45	189.2%	1,211,073.41	272.7%	746,294.81	207.5%	342,206.97	324.2%	8,417,768.64	203.2%



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## CAPITAL EXPENDITURES COMPARED WITH THE POPULATION OF THE CITY OF TORONTO FOR THE PERIOD 1900 TO 1925 INCLUSIVE

The Chart on the following page has been prepared in order that the development of the City, and the Expenditures for Accommodations might be more readily compared.

The Chart has been made up based on the figures included in the following Schedules. The Capital Outlay includes, of course, Expenditures for Sites and Buildings combined.

The reduction in the Public School Registered Attendance was caused by the sale of Rawlinson Public School in 1925 to School Section 13, York Township.

Year	Capital Expenditure		Capital Expenditure		Capital Expenditure		Population	Registered Attendance	Year
	Public Schools Only	Expenditure Per Capita	Secondary Education	Expenditure Per Capita	All Types of Education	Expenditure Per Capita	1900-1925	Public Schools Dec. 31st	
1900.....	\$118,101.42	\$0.59	.....	.....	\$118,101.42	\$0.59	199,043	26,770	1900
1901.....	51,660.49	.25	.....	.....	51,660.49	.25	205,857	26,794	1901
1902.....	29,743.35	.14	.....	.....	29,743.35	.14	211,735	26,363	1902
1903.....	38,800.30	.18	.....	.....	38,800.30	.18	219,002	26,368	1903
1904.....	49,885.52	.23	.....	.....	49,885.52	.23	226,045	26,707	1904
1905.....	138,672.87	.58	\$8.00	.....	138,680.87	.58	238,642	27,143	1905
1906.....	131,175.06	.52	28,506.00	\$0.11	159,681.06	.63	253,720	28,338	1906
1907.....	269,703.96	.99	136,987.20	.50	406,691.16	1.49	272,600	29,887	1907
1908.....	267,986.44	.93	18,872.18	.07	286,858.62	1.00	287,201	30,761	1908
1909.....	218,184.69	.67	155,532.14	.48	373,716.83	1.15	325,302	35,641	1909
1910.....	528,188.97	1.54	116,901.23	.34	645,090.20	1.88	341,991	39,991	1910
1911.....	585,175.00	1.56	307,127.26	.82	892,302.26	2.38	374,667	43,451	1911
1912.....	767,663.37	1.83	127,179.26	.30	894,842.63	2.13	417,250	46,593	1912
1913.....	1,046,176.72	2.35	600,258.76	1.35	1,646,435.48	3.70	445,575	51,925	1913
1914.....	1,446,786.41	3.08	1,125,959.75	2.39	2,572,746.16	5.47	470,151	55,618	1914
1915.....	1,343,443.34	2.90	906,638.31	1.95	2,250,081.65	4.85	463,705	56,838	1915
1916.....	671,102.98	1.46	127,820.56	.28	798,923.54	1.74	460,526	61,473	1916
1917.....	350,370.37	.74	52,105.23	.11	402,475.60	.85	473,829	64,270	1917
1918.....	151,410.06	.31	135,193.85	.28	286,603.91	.59	489,681	63,338	1918
1919.....	316,277.92	.63	9,469.60	.02	325,747.52	.65	499,295	67,878	1919
1920.....	1,247,886.30	2.43	150,106.51	.29	1,397,992.81	2.72	512,822	71,833	1920
1921.....	1,886,006.41	3.61	299,296.55	.57	2,185,302.96	4.18	522,942	74,823	1921
1922.....	1,377,070.30	2.60	983,529.98	1.85	2,360,600.28	4.45	529,083	77,301	1922
1923.....	971,665.34	1.80	1,372,545.46	2.55	2,344,210.80	4.35	538,771	77,581	1923
1924.....	483,607.79	.89	752,008.90	1.39	1,235,616.69	2.28	542,187	77,732	1924
1925.....	401,031.01	.73	332,915.01	.61	733,946.02	1.34	549,429	76,305	1925
	\$14,887,776.39		\$7,738,961.74		\$22,626,738.13				



# TORONTO BOARD OF EDUCATION

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YEAR ENDING 31<sup>st</sup> DECEMBER, 1925

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## ***“UNIT COST OF EDUCATION”***

BASED ON FIGURES OF

“Pupils in Actual Attendance 200 Teaching Days”





# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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Treasury Department,  
31st December, 1925.

## Re UNIT COST OF EDUCATION

TO THE CITIZENS OF TORONTO:—

Following the precedent of our Annual Reports since 1918, we have the honour to present a detailed report on the Unit Cost of Education in Toronto for the year 1925.

In the preparation of a Report of Unit Costs such as is contained in the following pages, it has been our endeavour to classify the various expenditures in as intelligent a manner as possible, in order that we might present to the general public figures easily understood, and that the various expenses might be exposed in their truest ratios, so that our Citizens might readily find out exactly how, where, and in what ratio the funds provided for educational purposes were being expended.

It will be noted that the costs have been divided into six sections, which we might broadly outline as follows:—

1. Principals' and Teachers' Salaries, and Pupils' Supplies, such as Text Books, etc., for General and Special Instruction.
2. Cost of Keeping Schools Open for Instruction, covering Caretaking Expenses, Fuel, etc.
3. Cost of Upkeep of School Buildings, covering Repairs to Buildings, Furniture, etc.
4. Expenses of the General Administration, proportioned over each Branch.
5. Capital Charges, comprising Debenture Interest, Sinking Fund Charges, etc. (These figures are used to represent Depreciation Charges.)
6. Moneys spent on Recreation in the various Institutions.

The figures as regards the "Number of Pupils in Actual Attendance" for the calendar year have been furnished by the Chief Inspector's Department, the Principals of the Collegiate Institutes and High Schools, Central Technical School and the High Schools of Commerce, respectively. We are assured that these figures are as accurate as it is possible to obtain, and our calculations are based on this assumption, but we have no means in the Treasury Department of verifying the figures provided.

The figures showing the Unit Cost for the year 1924 as regards the attendance have been included to make a proper comparison between the two years.

In the pages following we might point out also, that we have included in condensed form details of the "Per Pupil Cost" worked out on the "Average Registered Attendance" basis, in addition to the calculations on the "Average Actual Attendance" basis, in connection with the Public Schools and Collegiate Institutes.

This Report is, of course, prepared at the close of the year, but it will be readily understood that in estimating requirements for a future period, the "Registered Attendance" would be necessarily the correct unit for calculation, as the children on the rolls are those for whom provision must be made, even though they may not be present 100 per cent. of the school year.

The figures as regards the "Average Registered Attendance" have been obtained from the same source as those of the "Average Actual Attendance."

In the Unit Cost Statement it will be found that the figures representing the Gross Cost and the Net Cost for the years 1924 and 1925 are shown in the Schedules.

On pages 50 and 51 will be found a detailed statement of all income received from sources, other than from the citizens through the medium of taxation, throughout the year. This income has been deducted from the Gross Expenditure in the Summary in each of the four sections, in order to obtain the correct Net Costs to the Citizens of Toronto.

By presenting the statistics of the Gross Expenditures in this way, the fluctuations as regards the cost can be carefully followed, and will no doubt be of considerable assistance in showing the exact state of affairs as regards the educational costs as they existed in 1925 in Toronto.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

It will be noted that we have included the Debt Charges in the following Statistics, in the Fifth Cost Section, as Capital Charges.

At the present time we have no definite system in force to take care of Depreciation.

The average term of our debentures issued is approximately thirty-five years, and while we consider this as being a very short estimate of the life of the majority of our School Buildings, we have included the Sinking Fund Charges and Serial Debenture Redemptions on the buildings only, in the following Statement, to cover Depreciation and consequent expense of renewal.

While this is possibly a rather heavier charge than usual, the increased cost of erection would undoubtedly offset the difference.

We might point out that all repairs and renewals are being written off each year as Current Expense, but in order that our Statement would set out the position of affairs as accurately as possible, the Sinking Fund Charges and Serial Debenture Redemptions on all our School "Buildings," but excluding "Land" on which they are erected, have been included in the Unit Costs.

We have not included the Capital Charges on the "Land" as the values are appreciating in practically every instance, and the cost price might be considered a very conservative valuation on which to carry the asset on our books, without considering Depreciation at all.

The Capital Charges, consequently, have been calculated on the ratio of the cost of "Buildings" to the total, which, of course, included the cost of Land and Buildings, and the "Buildings" proportion only is included in the following Statement.

The question of Depreciation is one in which there is a great deal of diversity of opinion, but while the period of usefulness of a School Building might be varied, in the opinion of experts, still from both a financial and accounting standpoint, no Statement of Costs would be accurate, to say the least, if Depreciation on School Buildings were eliminated from the figures purporting to represent total costs. The Statement would be misleading and would undermine the whole idea behind our Report, of presenting data of what our actual costs are now, and including in these Costs wear and tear, which must be provided for sooner or later.

In order that our Statement may be better understood as regards Depreciation, we will quote below, from figures contained in the following pages, the Gross Costs of Education in the various Sections, such as Public Schools, etc., concerning General Maintenance and Debt Charges separately for the year 1925.

These figures are as follows:

	General Maintenance Gross Cost per Pupil	Debt Charges Per Pupil Cost	Total Gross Cost Per Pupil
Day Pupils in Public Schools. . . . .	\$72.73	\$15.37	\$88.10
Day Pupils in Collegiate Institutes and High Schools. . . . .	129.70	32.10	161.80
Day Pupils in Technical Schools. . . . .	112.84	40.39	153.23
Day Pupils in High School of Commerce. . . . .	118.60	23.08	141.68

We are merely giving these quotations for information purposes, but consider that from a "Cost of Education" standpoint the two sections of cost are inseparable.

The question of "Depreciation," however, is one we must leave to the consideration and judgment of the Board.

In the Schedule, herewith, only "Actual Expenditures" or "Actual Liabilities" are considered in arriving at the "Unit Cost."

We have had considerable difficulty in making the distribution of the Debt Charges, in the Fifth Cost Section, between Sites and Buildings, with the information in our possession, but the figures, though subject to slight adjustment in the details, are correct in the aggregate.

No consideration whatever is given in the Statement to Assets, such as Old School Buildings, on which the Debentures may have all been redeemed; and no reduction is made whatever for interest which might be considered, on Capital invested, as an item to offset the various Debt Charges. We have no data available in our Department, as to the extent of these redemptions.

The "Pupils in Actual Attendance" means the total attendance in the various institutions, for the whole of the calendar year, all added together and divided by the two hundred teaching days for the year, so that the figures quoted denote an attendance of 100 per cent.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

The following illustration might possibly convey a better idea of the extent of the information obtainable from the Statement.

To find the actual cost to the Citizens of Toronto of a pupil attending one of our Public Schools the full two hundred teaching days of 1925, and taking the usual Public School curriculum, but not Evening Class Education, the cost would be ascertained (using the Sections, First, Second, Third Cost, etc., as titles, as previously explained) as follows:—

	1925 Figures		Corresponding Figures for 1924	
	Per Pupil Cost	Percentage of Total Cost	Per Pupil Cost	Percentage of Total Cost
Instruction and Supplies.....	\$55.16	64.22%	\$54.20	63.52%
Keeping Schools Open.....	8.81	10.26%	9.72	11.39%
Upkeep of School Buildings.....	3.43	3.99%	3.85	4.51%
Cost of Administration.....	4.88	5.68%	5.06	5.93%
Debt Charges (For Depreciation).....	15.37	17.90%	14.74	17.28%
Recreation.....	.45	.52%	.31	.36%
<b>Total Gross Cost.....</b>	<b>\$88.10</b>	<b>102.57%</b>	<b>\$87.88</b>	<b>102.99%</b>
<b>Less Revenue Received from Grants.....</b>	<b>2.21</b>	<b>2.57%</b>	<b>2.55</b>	<b>2.99%</b>
<b>Net Cost to Citizens.....</b>	<b>\$85.89</b>	<b>100.00%</b>	<b>\$85.33</b>	<b>100.00%</b>

These illustrations might be quoted almost ad infinitum, but from this simple instance we feel sure the correct idea will be conveyed, and that the whole of the data included in the Statement will prove both enlightening and beneficial, not only to the Citizens at large, but to our various Executives in the discharge of their duties.

The figures have been compiled to meet our local requirements, working on the same basis as we outlined in our First Annual Report of this kind in 1918.

In addition to the Schedule giving the various subdivisions of the Cost of Education, it will be noted that we have added in the following Report a Chart showing the proportionate Costs of Education, in the various Sections as previously explained for the years 1920 to 1925, where these costs can be compared in their various fluctuations quite easily for the last five years.

Another Chart has also been added to show the receipts for the year for Educational purposes, and setting out in tabloid form the proportion of the Educational Cost borne particularly by the taxpayers, the assistance given us by the Government, and the proportion paid by the students concerned.

A further chart has been added to this Report, which sets out in their proper ratios the increase in costs of Education in Toronto, comparing the different Branches of Education, viz., Public Schools, Collegiates, Vocational and Commercial, for the last eight years.

As remarked in our previous Report, we are anxious in this Department to be progressive in our ideas and in the Administration of the Educational affairs of the Board, and while the figures contained in the Report herewith may be considered very elaborate in their detail, still we believe that by showing to our Citizens where and how the moneys they are providing are being expended, and pointing out each particular ratio, it will enable our Citizens to form a more accurate perspective of the problem confronting us at the present time, particularly as regards our Public School matters here in Toronto.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## STATEMENT *re* INCOME FOR YEAR 1925

In the following schedule, details are set forth of the Income for the year 1925, derived from all sources, other than by taxation.

These receipts are included in the accompanying Revenue Account.

The amounts given hereunder are deducted from the "Gross" Expenditure for the year, in the various activities covered under the sections of "Unit Cost" denoted in this schedule, i.e., Public Schools, Collegiate Institutes, etc., etc.

### PUBLIC SCHOOLS

#### Provincial Grants:—

General Grant.....	\$35,093.38	
Special Teachers.....	15,944.06	
Rawlinson School—Rural Grant.....	13,640.67	
Domestic Science.....	9,096.25	
Manual Training.....	11,895.75	
School Inspection.....		
Kindergarten.....	2,714.00	
Music.....	150.00	
Art.....	60.00	
Practice Teaching.....	2,200.00	
Agriculture.....	91.51	
Auxiliary Classes.....	10,013.96	
Night Schools.....	3,177.70	
Cadets.....	24,505.09	
		128,582.37
Students' Fees, Day Classes.....		19,968.34
Students' Fees, Night Classes.....		889.00
Sundry Income from Various Sources.....		12,183.33
Total Public School Income for year, excluding Proceeds of Taxation.....		161,623.04

### COLLEGIATES

#### Provincial Grants:—

General Grant.....	15,953.17	
Domestic Science.....	1,222.45	
Manual Training.....	1,353.25	
Night Schools.....	2,434.37	
Cadets.....	5,730.77	
		26,694.01
Students' Fees, Day Classes.....		35,318.40
Students' Fees, Night Classes.....		3,907.00
Sundry Income from Various Sources.....		2,371.85
Total Collegiate Income for year, excluding Proceeds of Taxation.....		68,291.26
Carried Forward.....		\$229,914.30



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

Brought Forward..... \$229,914.30

## CENTRAL TECHNICAL SCHOOL

### Provincial Grants:—

Day Classes.....	\$45,174.45	
Evening Classes.....	13,263.97	
Auxiliary Classes.....	10,492.83	
Cadets.....	1,996.09	
		70,927.34
Students' Fees, Day Classes.....		13,619.94
Students' Fees, Night Classes.....		13,666.00
Sundry Income from Various Sources.....		814.78
Total Central Technical Income for year, excluding Proceeds of Taxation.....		99,028.06

## RIVERDALE BRANCH TECHNICAL SCHOOL

### Provincial Grants:—

Day Classes.....	18,530.57	
Evening Classes.....	4,520.62	
		23,051.19
Students' Fees, Day Classes.....		2,775.11
Students' Fees, Night Classes.....		4,055.00
Sundry Income from Various Sources.....		262.47
Total Riverdale Branch Technical School Income for year, excluding Proceeds of Taxation..		30,143.77

## CENTRAL HIGH SCHOOL OF COMMERCE

### Provincial Grants:—

Day Classes.....	41,510.62	
Evening Classes.....	4,410.51	
Cadets.....	309.50	
		46,230.63
Students' Fees, Day Classes.....		8,404.04
Students' Fees, Night Classes.....		3,136.00
Sundry Income from Various Sources.....		423.49
Total Central High School of Commerce Income for year, excluding Proceeds of Taxation..		58,194.16

## EASTERN HIGH SCHOOL OF COMMERCE

Students' Fees, Day Classes.....		89.03
Students' Fees, Night Classes.....		1,295.00
Sundry Income from Various Sources.....		114.33
Total Eastern High School of Commerce Income for year, excluding Proceeds of Taxation..		1,498.36
Total Income for year, for all Schools, exclusive of all Municipal Grants.....		\$418,778.65

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

#### SUMMARY OF TOTALS FOR PUBLIC SCHOOLS ONLY

Cost No.	Title	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$3,633,896.90	65,879	\$55.16	.....	.....	\$3,619,253.37	66,777	\$54.20	.....	.....
2nd	Cost of Keeping Schools Open....	580,346.85	65,879	8.81	.....	.....	648,962.07	66,777	9.72	.....	.....
3rd	Cost of Upkeep of School Buildings	226,071.21	65,879	3.43	.....	.....	257,386.65	66,777	3.85	.....	.....
4th	Cost of Administration.....	321,675.52	65,879	4.88	.....	.....	337,877.61	66,777	5.06	.....	.....
5th	Cost of Depreciation.....	1,012,615.86	65,879	15.37	.....	.....	984,233.21	66,777	14.74	.....	.....
	Recreation Purposes.....	29,216.64	65,879	.45	.....	.....	20,648.16	66,777	.31	.....	.....
	Gross Cost per Pupil.....	\$5,803,822.98	65,879	\$88.10	.....	.....	\$5,868,361.07	66,777	\$87.88	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>149,669.27</b>	<b>65,879</b>	<b>2.21</b>	<b>931</b>	<b>4.37</b>	<b>175,670.66</b>	<b>66,777</b>	<b>2.55</b>	<b>1,017</b>	<b>4.99</b>
	Net Cost per Pupil.....	5,654,153.71	65,879	85.89	931	<b>4.37</b>	5,692,690.41	66,777	85.33	1,017	<b>4.99</b>
	Special Activities.....	42,456.96	.....	.....	931	27.28	41,019.91	.....	.....	1,017	24.05
	Total.....	\$5,696,610.67	.....	.....	931	\$22.91	\$5,733,710.32	.....	.....	1,017	\$19.06
	Gross Cost re Auxiliary Classes...	\$212,426.81	1,206	\$176.14	.....	.....	\$179,487.72	1,033	\$173.75	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.</b>	<b>11,953.77</b>	<b>1,206</b>	<b>9.91</b>	.....	.....	<b>10,271.39</b>	<b>1,033</b>	<b>9.94</b>	.....	.....
	Net Cost re Auxiliary Classes....	200,473.04	1,206	166.23	.....	.....	169,216.33	1,033	163.81	.....	.....
	Total Net Expenditure....	\$5,897,083.71	.....	.....	.....	.....	\$5,902,926.65	.....	.....	.....	.....

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FIRST COST OF EDUCATION										
Ordinary Instruction:										
Salaries, Principals and Teachers.....	\$3,180,932.85	61,202	\$51.97	.....	.....	\$3,179,465.19	61,757	\$51.48	.....	.....
Supplies for Pupils.....	120,506.47	61,202	1.97	.....	.....	133,347.67	61,757	2.16	.....	.....
Inspection.....	52,464.74	65,879	.80	.....	.....	52,113.88	61,757	.84	.....	.....
Kindergarten.....	240,767.85	4,677	51.48	.....	.....	254,326.63	5,020	50.66	.....	.....
Supervision.....	39,224.99	65,879	.60	.....	.....	.....	.....	.....	.....	.....
Total.....	\$3,633,896.90	65,879	\$55.16	.....	.....	\$3,619,253.37	66,777	\$54.20	.....	.....
SECOND COST OF EDUCATION:										
Cost of Keeping Schools Open for Instruction:										
Caretaking Expenses.....	\$330,152.34	65,879	\$5.01	.....	.....	\$319,690.22	66,777	\$4.79	.....	.....
Fuel.....	132,518.48	65,879	2.01	.....	.....	167,995.07	66,777	2.52	.....	.....
Gas.....	1,993.28	65,879	.03	.....	.....	2,353.61	66,777	.03	.....	.....
Electricity.....	30,688.97	65,879	.47	.....	.....	29,949.86	66,777	.45	.....	.....
Water.....	21,696.72	65,879	.33	.....	.....	21,963.39	66,777	.33	.....	.....
Telephones.....	5,995.76	65,879	.09	.....	.....	5,995.70	66,777	.09	.....	.....
Miscellaneous.....	57,301.30	65,879	.87	.....	.....	101,014.22	66,777	1.51	.....	.....
Total.....	\$580,346.85	65,879	\$8.81	.....	.....	\$648,962.07	66,777	\$9.72	.....	.....
THIRD COST OF EDUCATION:										
Cost of Upkeep of School Buildings:										
Repairs to Buildings.....	\$169,940.16	65,879	\$2.58	.....	.....	\$197,076.37	66,777	\$2.95	.....	.....
Repairs to Furniture and Equipment....	21,847.10	65,879	.33	.....	.....	23,473.86	66,777	.35	.....	.....
Portable Buildings and Temporary Class-rooms.....	17,849.39	65,879	.27	.....	.....	20,222.87	66,777	.30	.....	.....
Insurance.....	16,434.56	65,879	.25	.....	.....	16,613.55	66,777	.25	.....	.....
Depreciation (See Fifth Cost) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$226,071.21	65,879	\$3.43	.....	.....	\$257,386.65	66,777	\$3.85	.....	.....



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
<b>Cost of Administration:</b>										
<b>N.B.—The Public Schools' Proportion of Total General Administration Expense is 73%.</b>										
P.S. Proportion of General Administration Salaries.....	\$143,933.69	65,879	\$2.18			\$148,757.16	66,777	\$2.23		
Office Expenses.....	17,257.20	65,879	.26			17,730.98	66,777	.26		
Administration Building Upkeep and Sundry G. A. Expenses.....	17,012.49	65,879	.26			25,365.56	66,777	.38		
General Repairs to Buildings and Furniture.....	3,318.17	65,879	.05			6,252.72	66,777	.09		
Transportation Expenses.....	31,416.65	65,879	.48			31,820.63	66,777	.48		
Prizes and Medals.....	1,304.32	65,879	.02			1,187.11	66,777	.02		
Depreciation of Administration Building, etc. (See Fifth Cost).....										
Bank Interest.....										
Tax Collection Charges.....	107,433.00	65,879	1.63			106,763.45	66,777	1.60		
Exchange and Commission on Debt Charges.....										
<b>Total.....</b>	<b>\$321,675.52</b>	<b>65,879</b>	<b>\$4.88</b>			<b>\$337,877.61</b>	<b>66,777</b>	<b>\$5.06</b>		
<b>FIFTH COST OF EDUCATION:</b>										
<b>N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.</b>										
Debenture Interest.....	\$760,560.51	65,879	\$11.54			\$758,437.51	66,777	\$11.36		
Sinking Fund Charges.....	152,854.75	65,879	2.32			129,668.14	66,777	1.94		
Serial Debenture Redemptions.....	99,200.60	65,879	1.51			96,127.56	66,777	1.44		
<b>Total.....</b>	<b>\$1,012,615.86</b>	<b>65,879</b>	<b>\$15.37</b>			<b>\$984,233.21</b>	<b>66,777</b>	<b>\$14.74</b>		
<b>Recreation Purposes:</b>										
Games and Rinks.....	\$14,867.07	65,879	.23			\$13,026.21	66,777	\$0.20		
Cadet Purposes.....	14,349.57	65,879	.22			7,621.95	66,777	.11		
<b>Total.....</b>	<b>\$29,216.64</b>	<b>65,879</b>	<b>\$0.45</b>			<b>\$20,648.16</b>	<b>66,777</b>	<b>\$0.31</b>		



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### PUBLIC SCHOOLS

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>Special Activities:</b>										
Summer Schools.....	\$6,793.77	692	\$9.82	.....	.....	\$6,391.14	563	\$11.35	.....	.....
Supervised Playgrounds.....	8,615.73	3,694	2.33	.....	.....	8,745.04	5,595	1.56	.....	.....
Vacation Schools.....	1,648.51	406	4.06	.....	.....	1,428.43	338	4.23	.....	.....
Night Schools.....	25,398.95	.....	.....	931	\$27.28	24,455.30	.....	.....	1,017	\$24.05
Total.....	\$42,456.96	.....	.....	931	\$27.28	\$41,019.91	.....	.....	1,017	\$24.05
<b>Auxiliary Classes—"Standard":</b>										
Teachers' Salaries.....	\$88,550.75	686	\$129.08	.....	.....	\$77,062.75	606	\$127.17	.....	.....
Inspection.....	546.32	686	.80	.....	.....	.....	.....	.....	.....	.....
Supplies for Pupils.....	3,423.31	686	4.99	.....	.....	3,973.02	606	6.56	.....	.....
Cost of Keeping Schools Open.....	16,703.45	686	24.35	.....	.....	17,802.61	606	29.38	.....	.....
Cost of Upkeep.....	6,278.16	686	9.15	.....	.....	7,060.74	606	11.65	.....	.....
Cost of Administration.....	3,349.62	686	4.89	.....	.....	3,094.30	606	5.11	.....	.....
Depreciation.....	30,851.31	686	44.97	.....	.....	26,999.82	606	44.55	.....	.....
Recreation.....	.....	.....	.....	.....	.....	566.43	606	.93	.....	.....
Total.....	\$149,702.92	686	\$218.23	.....	.....	\$136,559.67	606	\$225.35	.....	.....
<b>Auxiliary Classes—"Special":</b>										
Forest and Open Air Schools:										
Orde Street.....	\$7,925.19	73	\$108.56	.....	.....	\$2,075.26	76	\$27.31	.....	.....
Victoria Park.....	12,984.96	144	90.17	.....	.....	13,807.48	139	99.34	.....	.....
High Park.....	15,614.36	176	88.72	.....	.....	15,638.40	171	91.45	.....	.....
Classes for Crippled Children.....	12,803.74	73	175.39	.....	.....	11,406.91	41	278.22	.....	.....
Classes for Hard of Hearing Children...	5,056.61	19	266.14	.....	.....	.....	.....	.....	.....	.....
Sight Saving Classes.....	8,339.03	35	238.26	.....	.....	.....	.....	.....	.....	.....
Total.....	\$62,723.89	520	\$120.62	.....	.....	\$42,928.05	427	\$100.53	.....	.....
Gross Total for all Auxiliary Classes.....	\$212,426.81	1,206	\$176.14	.....	.....	\$179,487.72	1,033	\$173.75	.....	.....

N.B.—In the comparative figures for 1924 the charges for the Sight Saving and Hard of Hearing Classes are included in the Standard Auxiliary Class Expenditures.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST STATEMENT

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

The Schedule below is a summary of the Registration and Attendance Statistics, as furnished by the various Principals, for the Calendar year of 1925. The totals in each case are the figures used in the "Unit Cost" Statement immediately following herewith.

NAME OF INSTITUTE	AVERAGE REGISTERED NO. OF PUPILS				NO. OF PUPILS ACTUALLY ATTENDING			
	Day Classes	Evening Classes	Manual Training	Domestic Science	Day Classes	Evening Classes	Manual Training	Domestic Science
Bloor Collegiate (four months only).....	657	.....	.....	.....	621	.....	.....	.....
Davenport High School (six months only)....	244	.....	.....	.....	200	.....	.....	.....
Harbord Collegiate.....	957	1,027	.....	.....	910	226	.....	.....
Humberside Collegiate.....	1,049	.....	.....	.....	958	.....	.....	.....
Jarvis Street Collegiate.....	1,092	761	.....	.....	925	136	.....	.....
Malvern Avenue Collegiate.....	611	.....	.....	.....	554	.....	.....	.....
North Toronto Collegiate.....	795	193	.....	.....	712	97	.....	.....
Oakwood Collegiate.....	1,249	.....	307	299	1,129	.....	276	268
Parkdale Collegiate.....	905	.....	.....	.....	845	.....	.....	.....
Riverdale Collegiate.....	984	.....	293	267	886	.....	278	219
Totals.....	8,543	1,981	600	566	7,740	459	554	487
Totals revised to a ten monthly basis.....	8,051	1,981	600	566	7,287	459	554	487

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

#### SUMMARY OF TOTALS FOR COLLEGIATE INSTITUTES AND HIGH SCHOOLS ONLY

Cost No.	Title	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction . . . . .	\$737,539.82	7,287	\$101.21	.....	.....	\$695,042.09	7,022	\$98.98	.....	.....
2nd	Cost of Keeping Schools Open . . . . .	104,184.06	7,287	14.30	.....	.....	107,517.54	7,022	15.31	.....	.....
3rd	Cost of Upkeep of School Buildings. . . . .	30,975.70	7,287	4.25	.....	.....	36,998.01	7,022	5.27	.....	.....
4th	Cost of Administration . . . . .	61,975.19	7,287	8.51	.....	.....	63,262.38	7,022	9.01	.....	.....
5th	Cost of Depreciation . . . . .	233,936.68	7,287	32.10	.....	.....	218,955.69	7,022	31.18	.....	.....
	Recreation Purposes . . . . .	10,425.44	7,287	1.43	.....	.....	10,852.33	7,022	1.55	.....	.....
	Gross Cost per Pupil . . . . .	\$1,179,036.89	7,287	\$161.80	.....	.....	\$1,132,628.04	7,022	\$161.30	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc. . . . .</b>	<b>68,291.26</b>	<b>7,287</b>	<b>8.50</b>	<b>459</b>	<b>13.82</b>	<b>51,843.98</b>	<b>7,022</b>	<b>6.71</b>	<b>287</b>	<b>16.60</b>
	Net Cost per Pupil . . . . .	\$1,110,745.63	7,287	\$153.30	459	<b>\$13.82</b>	\$1,080,784.06	7,022	\$154.59	287	<b>\$16.60</b>
	Special Activities . . . . .	18,696.49	.....	.....	459	\$39.95	\$16,311.95	.....	.....	287	\$54.66
	Total . . . . .	\$1,129,442.12	.....	.....	459	\$26.13	\$1,097,096.01	.....	.....	287	\$38.06



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
<b>Ordinary Instruction:</b>										
Salaries, Principals and Teachers.....	\$727,423.86	7,287	\$99.83	.....	.....	\$687,330.42	7,022	\$97.88	.....	.....
Supplies for Pupils.....	6,954.28	7,287	.95	.....	.....	7,711.67	7,022	1.10	.....	.....
Supervision.....	3,161.68	7,287	.43	.....	.....	.....	.....	.....	.....	.....
Total.....	\$737,539.82	7,287	\$101.21	.....	.....	\$695,042.09	7,022	\$98.98	.....	.....
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping Schools Open for Instructions:</b>										
Caretaking Expenses.....	\$54,000.81	7,287	\$7.41	.....	.....	\$50,647.49	7,022	\$7.21	.....	.....
Fuel, Gas, Electricity, Water and Tele- phones.....	37,497.49	7,287	5.15	.....	.....	42,351.62	7,022	6.03	.....	.....
Miscellaneous.....	12,685.76	7,287	1.74	.....	.....	14,518.43	7,022	2.07	.....	.....
Total.....	\$104,184.06	7,287	\$14.30	.....	.....	\$107,517.54	7,022	\$15.31	.....	.....
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of Collegiate Insti- tutes and High School Buildings:</b>										
Repairs to Buildings.....	\$24,056.68	7,287	\$3.30	.....	.....	\$27,423.89	7,022	\$3.90	.....	.....
Repairs to Furniture and Equipment...	3,747.75	7,287	.51	.....	.....	6,373.47	7,022	.91	.....	.....
Insurance.....	3,171.27	7,287	.44	.....	.....	3,200.65	7,022	.46	.....	.....
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$30,975.70	7,287	\$4.25	.....	.....	\$36,998.01	7,022	\$5.27	.....	.....



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE COLLEGIATE INSTITUTES AND HIGH SCHOOLS

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
N.B.—The Collegiate Institutes' and High Schools' proportion of Total General Administration Expense is 14%.										
Proportion of General Administration Salaries.....	\$27,913.80	7,287	\$3.83			\$28,400.98	7,022	\$4.04		
Office Expenses.....	3,346.77	7,287	.46			3,385.23	7,022	.48		
Transportation Expenses.....	6,092.79	7,287	.84			6,075.25	7,022	.87		
Administration Building Upkeep and Sundry General Administration Expenses.....	3,942.82	7,287	.54			6,036.62	7,022	.86		
Depreciation on Administration Building, etc. (See Fifth Cost).....										
Tax Collection Charges.....	20,679.01	7,287	2.84			19,364.30	7,022	2.76		
Exchange and Commission on Debt Charges.....										
Prizes and Medals.....										
Total.....	\$61,975.19	7,287	\$8.51			\$63,262.38	7,022	\$9.01		
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation" the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$182,681.32	7,287	\$25.07			\$174,185.47	7,022	\$24.81		
Sinking Fund Charges.....	23,089.97	7,287	3.17			22,416.08	7,022	3.19		
Serial Debenture Redemptions.....	28,165.39	7,287	3.86			22,354.14	7,022	3.18		
Total.....	\$233,936.68	7,287	\$32.10			\$218,955.69	7,022	\$31.18		
Recreation Purposes:										
Gymnasium.....	\$1,242.62	7,287	\$0.17			\$1,996.17	7,022	\$0.28		
Cadet Purposes.....	3,073.86	7,287	.42			4,037.97	7,022	.58		
Games and Rinks.....	6,108.96	7,287	.84			4,818.19	7,022	.69		
Total.....	\$10,425.44	7,287	\$1.43			\$10,852.33	7,022	\$1.55		
Special Activities:										
Night Schools.....	\$18,335.40			459	\$39.95	\$15,688.80			287	\$54.66
Supervised Playgrounds.....	361.09	128	2.82			623.15	390	1.60		
Total.....	\$18,696.49	128	\$2.82	459	\$39.95	\$16,311.95	390	\$1.60	287	\$54.66

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### TECHNICAL EDUCATION

#### SUMMARY OF TOTALS FOR ALL TECHNICAL SCHOOLS

Cost No.	Title	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$370,947.73	2,959	\$81.14	1,585	\$82.57	\$354,025.57	2,543	\$88.98	1,483	\$86.14
2nd	Cost of Keeping Schools Open.....	99,243.60	2,959	22.29	1,585	21.00	93,337.70	2,543	24.24	1,483	21.38
3rd	Cost of Upkeep of School Buildings.....	3,732.53	2,959	.84	1,585	.78	3,444.72	2,543	.90	1,483	.77
4th	Cost of Administration.....	37,636.31	2,959	8.48	1,585	7.91	39,139.91	2,543	10.26	1,483	8.80
5th	Cost of Depreciation.....	179,257.69	2,959	40.39	1,585	37.70	178,391.03	2,543	46.77	1,483	40.10
	Recreation Purposes.....	332.58	2,959	.09	1,585	.04	377.97	2,543	.12	1,483	.04
	Gross Cost per Pupil.....	\$691,150.44	2,959	\$153.23	1,585	\$150.00	\$668,716.90	2,543	\$171.27	1,483	\$157.23
	Less Revenue Received from Provincial Grants, Fees, etc....	<b>118,679.00</b>	<b>2,959</b>	<b>28.11</b>	<b>1,585</b>	<b>22.40</b>	<b>122,263.22</b>	<b>2,543</b>	<b>31.31</b>	<b>1,483</b>	<b>28.75</b>
	Net Cost per Pupil.....	\$572,471.44	2,959	\$125.12	1,585	\$127.60	\$546,453.68	2,543	\$139.96	1,483	\$128.48

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL TECHNICAL SCHOOL

#### SUMMARY OF TOTALS FOR CENTRAL TECHNICAL SCHOOL ONLY

Cost No.	Title	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$277,131.85	2,390	\$74.55	1,188	\$83.29	\$266,305.36	2,035	\$82.71	1,213	\$80.79
2nd	Cost of Keeping Schools Open.....	72,683.23	2,390	20.02	1,188	20.90	74,293.93	2,035	24.05	1,213	20.90
3rd	Cost of Upkeep of School Buildings.	2,133.90	2,390	.60	1,188	.60	2,206.47	2,035	.72	1,213	.61
4th	Cost of Administration.....	29,225.24	2,390	8.15	1,188	8.20	30,537.87	2,035	10.00	1,213	8.39
5th	Cost of Depreciation.....	144,025.75	2,390	40.18	1,188	40.41	146,140.72	2,035	47.87	1,213	40.16
	Recreation Purposes.....	229.94	2,390	.09	1,188	.02	294.57	2,035	.13	1,213	.03
	Gross Cost per Pupil.....	\$525,429.91	2,390	\$143.59	1,188	\$153.42	\$519,778.92	2,035	\$165.48	1,213	\$150.88
	<b>Less Revenue Received from Provincial Grants, Fees, etc...</b>	<b>88,535.23</b>	<b>2,390</b>	<b>25.78</b>	<b>1,188</b>	<b>22.67</b>	<b>93,539.47</b>	<b>2,035</b>	<b>30.71</b>	<b>1,213</b>	<b>25.60</b>
	Net Cost per Pupil.....	\$436,894.68	2,390	\$117.81	1,188	\$130.75	\$426,239.45	2,035	\$134.78	1,213	\$125.28



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
<b>Technical Instruction, "Day and Evening Classes Combined":</b>										
Teachers' Salaries.....	\$257,641.76	2,390	\$69.30	1,188	\$77.44	\$249,438.32	2,035	\$77.47	1,213	\$75.67
Supplies for Pupils.....	19,490.09	2,390	5.25	1,188	5.85	16,867.04	2,035	5.24	1,213	5.12
Total.....	\$277,131.85	2,390	\$74.55	1,188	\$83.29	\$266,305.36	2,035	\$82.71	1,213	\$80.79
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping School Open for Instruction:</b>										
Caretaking Expenses.....	\$29,656.43	2,390	\$8.00	1,188	\$8.86	\$30,903.52	2,035	\$9.81	1,213	\$9.02
Engineers' Salaries and Expenses.....	10,944.00	2,390	3.05	1,188	3.07	11,074.45	2,035	3.63	1,213	3.04
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses.....	32,082.80	2,390	8.97	1,188	8.97	32,315.96	2,035	10.61	1,213	8.84
Total.....	\$72,683.23	2,390	\$20.02	1,188	\$20.90	\$74,293.93	2,035	\$24.05	1,213	\$20.90
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of School Building:</b>										
Repairs.....	\$454.14	2,390	\$0.13	1,188	\$0.13	\$671.79	2,035	\$0.22	1,213	\$0.19
Insurance.....	1,679.76	2,390	.47	1,188	.47	1,534.68	2,035	.50	1,213	.42
Depreciation (See Fifth Cost).....										
Total.....	\$2,133.90	2,390	\$0.60	1,188	\$0.60	\$2,206.47	2,035	\$0.72	1,213	\$0.61



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Central Technical School's Proportion of total General Administration is 7%.										
Technical School's Proportion of General Administration Salaries.....	\$13,956.90	2,390	\$3.89	1,188	\$3.91	\$14,200.49	2,035	\$4.65	1,213	\$3.90
Office Expenses.....	1,673.38	2,390	.47	1,188	.47	1,692.62	2,035	.56	1,213	.47
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	5,017.81	2,390	1.40	1,188	1.41	6,055.94	2,035	1.98	1,213	1.66
Administration Building, Proportion of Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	8,577.15	2,390	2.39	1,188	2.41	8,588.82	2,035	2.81	1,213	2.36
Exchange and Commission on Debt Charges.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$29,225.24	2,390	\$8.15	1,188	\$8.20	\$30,537.87	2,035	\$10.00	1,213	\$8.39
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$86,038.87	2,390	\$24.00	1,188	\$24.14	\$87,393.24	2,035	\$28.63	1,213	\$24.01
Sinking Fund Charges.....	33,433.50	2,390	9.33	1,188	9.38	33,211.41	2,035	10.88	1,213	9.13
Serial Debenture Redemptions.....	24,553.38	2,390	6.85	1,188	6.89	25,536.07	2,035	8.36	1,213	7.02
Total.....	\$144,025.75	2,390	\$40.18	1,188	\$40.41	\$146,140.72	2,035	\$47.87	1,213	\$40.16
Recreation Purposes:										
Cadet Purposes.....	\$152.50	2,390	\$0.07	1,188	.....	\$200.00	2,035	\$0.10	1,213	.....
Gymnasium.....	77.44	2,390	.02	1,188	\$0.02	94.57	2,035	.03	1,213	\$0.03
Total.....	\$229.94	2,390	\$0.09	1,188	\$0.02	\$294.57	2,035	\$0.13	1,213	\$0.03

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### RIVERDALE TECHNICAL SCHOOL

#### SUMMARY OF TOTALS FOR RIVERDALE TECHNICAL SCHOOL ONLY

Cost No.	Title	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$93,815.88	569	\$108.78	397	\$80.41	\$87,720.21	508	\$114.13	270	\$110.16
2nd	Cost of Keeping Schools Open.....	26,560.37	569	31.82	397	21.31	19,043.77	508	24.99	270	23.51
3rd	Cost of Upkeep of School Buildings..	1,598.63	569	1.87	397	1.34	1,238.25	508	1.63	270	1.53
4th	Cost of Administration.....	8,411.07	569	9.85	397	7.06	8,602.04	508	11.29	270	10.62
5th	Cost of Depreciation.....	35,231.94	569	41.28	397	29.58	32,250.31	508	42.32	270	39.81
	Recreation Purposes.....	102.64	569	.12	397	.09	83.40	508	.11	270	.10
	Gross Cost per Pupil.....	\$165,720.53	569	\$193.72	397	\$139.79	\$148,937.98	508	\$194.47	270	\$185.73
	Less Revenue Received from Provincial Grants, Fees, etc...	30,143.77	569	37.91	397	21.60	28,723.75	508	33.75	270	42.88
	Net Cost per Pupil.....	\$135,576.76	569	\$155.81	397	\$118.19	\$120,214.23	508	\$160.72	270	\$142.85

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### RIVERDALE TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
Teachers' Salaries.....	\$86,051.88	569	\$100.06	397	\$73.34	\$79,138.89	508	\$102.87	270	\$99.56
Supplies for Pupils.....	7,764.00	569	8.72	397	7.07	8,581.32	508	11.26	270	10.60
Total.....	\$93,815.88	569	\$108.78	397	\$80.41	\$87,720.21	508	\$114.13	270	\$110.16
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping School Open for Instruction:</b>										
Caretaking Expenses.....	\$9,014.60	569	\$10.57	397	\$7.57	\$6,539.07	508	\$8.58	270	\$8.07
Engineers' Salaries and Expenses.....	3,961.60	569	4.64	397	3.33	2,250.00	508	2.95	270	2.78
Lunch Room Expenses, Fuel, Electricity, Water, Telephones and Sundry Expenses	13,584.17	569	16.61	397	10.41	10,254.70	508	13.46	270	12.66
Total.....	\$26,560.37	569	\$31.82	397	\$21.31	\$19,043.77	508	\$24.99	270	\$23.51
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of School Building:</b>										
Repairs.....	\$724.18	569	\$0.85	397	\$0.61	\$255.33	508	\$0.34	270	\$0.32
Insurance.....	874.45	569	1.02	397	.73	982.92	508	1.29	270	1.21
Depreciation (See Fifth Cost).....										
Total.....	\$1,598.63	569	\$1.87	397	\$1.34	\$1,238.25	508	\$1.63	270	\$1.53



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### RIVERDALE TECHNICAL SCHOOL

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
FOURTH COST OF EDUCATION:										
Cost of Administration:										
N.B.—The Riverdale Technical School's Proportion of total General Administration is 2%.										
Proportion of General Administration										
Salaries.....	\$3,987.69	569	\$4.67	397	\$3.35	\$4,057.28	508	\$5.33	270	\$5.01
Office Expenses.....	478.11	569	.56	397	.40	483.60	508	.63	270	.60
Administration Building Upkeep, Transportation and Sundry General Administration Expenses.....	1,433.67	569	1.68	397	1.20	1,730.26	508	2.27	270	2.13
Administration Building, Proportion of Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bank Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	2,511.60	569	2.94	397	2.11	2,330.90	508	3.06	270	2.88
Exchange and Commission on Debt Charges.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$8,411.07	569	\$9.85	397	\$7.06	\$8,602.04	508	\$11.29	270	\$10.62
FIFTH COST OF EDUCATION:										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$25,529.36	569	\$29.91	397	\$21.44	\$25,504.29	508	\$33.47	270	\$31.49
Sinking Fund Charges.....	1,802.42	569	2.11	397	1.51	998.23	508	1.31	270	1.23
Serial Debenture Redemptions.....	7,900.16	569	9.26	397	6.63	5,747.79	508	7.54	270	7.09
Total.....	\$35,231.94	569	\$41.28	397	\$29.58	\$32,250.31	508	\$42.32	270	\$39.81
Recreation Purposes:										
Gymnasium.....	\$102.64	569	\$0.12	397	\$0.09	\$83.40	508	\$0.11	270	\$0.10
Total.....	\$102.64	569	\$0.12	397	\$0.09	\$83.40	508	\$0.11	270	\$0.10



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### SPECIAL AUXILIARY CLASSES

(OPERATED UNDER THE SUPERVISION OF THE DIRECTOR OF TECHNICAL EDUCATION  
AND ADVISORY INDUSTRIAL COMMITTEE)

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Salaries.....	\$33,554.58	253	\$132.63	.....	.....	\$14,970.38	160	\$93.57	.....	.....
Supplies.....	2,292.80	253	9.06	.....	.....	1,399.05	160	8.74	.....	.....
Caretaking Expenses, etc.....	6,161.96	253	24.35	.....	.....	3,134.40	160	19.59	.....	.....
Repairs and Upkeep.....	1,449.33	253	5.73	.....	.....	8,436.93	160	52.73	.....	.....
Gross Cost per Pupil.....	\$43,458.67	253	\$171.77	.....	.....	\$27,940.76	160	\$174.63	.....	.....
Less Revenue Received from Provincial Grants, Fees, etc.....	<b>\$10,492.83</b>	<b>253</b>	<b>41.47</b>	.....	.....	<b>1,657.85</b>	<b>160</b>	<b>10.36</b>	.....	.....
Net Cost per Pupil.....	\$32,965.84	253	\$130.30	.....	.....	\$26,282.91	160	\$164.27	.....	.....

UNIT COST OF EDUCATION

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MEMO re CENTRAL HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 1,797 means that the equivalent of 1,797 pupils attended the Central High School of Commerce Day Sessions for  $5\frac{1}{2}$  hours for the whole of the 200 teaching days of the calendar year.

The actual attendance of 509 pupils in the Evening Classes means that the equivalent of 509 pupils attended the Evening Classes at every Session, in every period, for every Class connected with the Commercial Evening Classes, either at the Central or at the Branch Schools.

The total Day Classes teaching hours for the year, i.e.,  $200 \times 5\frac{1}{2}$  makes a total for teaching hours of 1,100 during which 63 rooms were used, making a total of 69,300 teaching hours.

The total Evening Class teaching hours (one evening Session being 2 hours) are made up as follows:—

22 evenings, Mondays, using 38 rooms.

23 evenings, Wednesdays, using 35 rooms.

45 evenings, Tuesdays and Thursdays combined, using 26 rooms.

21 evenings, Fridays, using 8 rooms.

By aggregating these Evening Classes, on the room basis, we have a total of 5,958 teaching hours.

This means that for Day and Evening Classes, i.e.,  $69,300 + 5,958$  we have a total of 75,258 hours on a per room basis.

The ratio of these two items to the total is approximately 92% and 8% respectively, and this proportion has been used in the division of expenses in the Central High School of Commerce Statement immediately following herewith.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL HIGH SCHOOL OF COMMERCE

#### SUMMARY OF TOTALS FOR CENTRAL HIGH SCHOOL OF COMMERCE ONLY

Cost No.	Title	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$180,325.21	1,797	\$89.97	509	\$36.66	\$165,619.30	1,553	\$93.48	525	\$38.95
2nd	Cost of Keeping Schools Open.....	30,202.93	1,797	14.56	509	7.92	31,246.15	1,553	17.00	525	9.22
3rd	Cost of Upkeep of School Buildings..	14,419.81	1,797	7.38	509	2.26	4,113.07	1,553	2.38	525	.78
4th	Cost of Administration.....	12,973.79	1,797	6.64	509	2.04	13,337.83	1,553	7.73	525	2.54
5th	Cost of Depreciation.....	45,084.96	1,797	23.08	509	7.09	45,129.21	1,553	26.15	525	8.60
	Recreation Purposes.....	102.25	1,797	.05	509	.01	359.70	1,553	.21	525	.07
	Gross Cost per Pupil.....	\$283,108.95	1,797	\$141.68	509	\$55.98	\$259,805.26	1,553	\$146.95	525	\$60.16
	<b>Less Revenue Received from Provincial Grants, Fees, etc.....</b>	<b>58,194.16</b>	<b>1,797</b>	<b>28.18</b>	<b>509</b>	<b>14.83</b>	<b>55,836.30</b>	<b>1,553</b>	<b>29.30</b>	<b>525</b>	<b>19.67</b>
	Net Cost per Pupil.....	\$224,914.79	1,797	\$113.50	509	\$41.15	\$203,968.96	1,553	\$117.65	525	\$40.49

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL HIGH SCHOOL OF COMMERCE

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>										
<b>Ordinary Instruction:</b>										
Teachers' Salaries.....	\$159,265.67	1,797	\$88.63	.....	.....	\$143,133.77	1,553	\$92.17	.....	.....
Supplies for Pupils.....	2,401.67	1,797	1.34	.....	.....	2,037.22	1,553	1.31	.....	.....
Total.....	\$161,667.34	1,797	\$89.97	.....	.....	\$145,170.99	1,553	\$93.48	.....	.....
<b>Additional Instruction:</b>										
Night School and Branches.....	\$18,657.87	.....	.....	509	\$36.66	\$20,448.31	.....	.....	525	\$38.95
Total.....	\$18,657.87	.....	.....	509	\$36.66	\$20,448.31	.....	.....	525	\$38.95
Total.....	\$180,325.21	1,797	\$89.97	509	\$36.66	\$165,619.30	1,553	\$93.48	525	\$38.95
<b>SECOND COST OF EDUCATION:</b>										
<b>Cost of Keeping School Open for Instruction:</b>										
Caretaking Expenses.....	\$13,045.46	1,797	\$5.78	509	\$5.22	\$12,393.34	1,553	\$6.11	525	\$5.51
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses...	17,157.47	1,797	8.78	509	2.70	18,852.81	1,553	10.89	525	3.71
Total.....	\$30,202.93	1,797	\$14.56	509	\$7.92	\$31,246.15	1,553	\$17.00	525	\$9.22
<b>THIRD COST OF EDUCATION:</b>										
<b>Cost of Upkeep of School Building:</b>										
Repairs.....	\$13,691.83	1,797	\$7.01	509	\$2.15	\$3,390.44	1,553	\$1.96	525	\$0.64
Insurance.....	727.98	1,797	.37	509	.11	722.63	1,553	.42	525	.14
Depreciation (See Fifth Cost).....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$14,419.81	1,797	\$7.38	509	\$2.26	\$4,113.07	1,553	\$2.38	525	\$0.78



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### CENTRAL HIGH SCHOOL OF COMMERCE

	GROSS COST PER PUPIL IN 1925					CORRESPONDING GROSS COST PER PUPIL IN 1924				
		DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>										
<b>Cost of Administration:</b>										
N.B.—The Proportion of Total General Administration Expense Chargeable to Central High School of Commerce is 3%.										
Central High School of Commerce Proportion of General Administration Salaries.....	\$5,981.53	1,797	\$3.06	509	\$0.94	\$6,085.93	1,553	\$3.53	525	\$1.16
Office Expenses.....	717.17	1,797	.37	509	.11	725.40	1,553	.42	525	.14
Administration Building Upkeep, Transportation and Sundry Expenses.....	2,150.48	1,797	1.10	509	.34	2,595.40	1,553	1.50	525	.49
Bank Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax Collection Charges.....	4,124.61	1,797	2.11	509	.65	3,931.10	1,553	2.28	525	.75
Exchange and Commission on Debt Charges.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$12,973.79	1,797	\$6.64	509	\$2.04	\$13,337.83	1,553	\$7.73	525	\$2.54
<b>FIFTH COST OF EDUCATION:</b>										
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.										
Debenture Interest.....	\$35,258.08	1,797	\$18.05	509	\$5.54	\$35,516.85	1,553	\$20.58	525	\$6.77
Sinking Fund Charges.....	6,314.96	1,797	3.23	509	1.00	6,131.03	1,553	3.55	525	1.17
Serial Debenture Redemptions.....	3,511.92	1,797	1.80	509	.55	3,481.33	1,553	2.02	525	.66
Total.....	\$45,084.96	1,797	\$23.08	509	\$7.09	\$45,129.21	1,553	\$26.15	525	\$8.60
<b>Recreation Purposes:</b>										
Cadet Purposes.....	\$15.00	1,797	\$0.01	509	.....	\$14.70	1,553	\$0.01	525	.....
Gymnasium.....	87.25	1,797	.04	509	\$0.01	345.00	1,553	.20	525	\$0.07
Total.....	\$102.25	1,797	\$0.05	509	\$0.01	\$359.70	1,553	\$0.21	525	\$0.07

## UNIT COST OF EDUCATION

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### MEMO re EASTERN HIGH SCHOOL OF COMMERCE

The actual attendance in the Day Classes of 776 means that the equivalent of 776 pupils attended the Eastern High School of Commerce Day Sessions for  $5\frac{1}{2}$  hours for the whole of the 80 teaching days from September 1st to December 31st, 1925.

The actual attendance of 323 pupils in the Evening Classes means that the equivalent of 323 pupils attended the Evening Classes at every Session, in every period, for every class connected with the Commercial Evening Classes at the Eastern High School of Commerce.

The total Day Class teaching hours for the four months, i.e.,  $80 \times 5\frac{1}{2}$  makes a total for teaching hours of 440 during which 22 rooms were used, making a total of 9,680 teaching hours.

The total Evening Class teaching hours (one evening Session being 2 hours) are made up as follows:—

21 evenings, Mondays and Wednesdays combined, using 10 rooms for 2 hours each.

21 evenings, Mondays and Wednesdays combined, using 1 room for  $1\frac{1}{3}$  hours each.

21 evenings, Tuesdays and Thursdays combined, using 10 rooms for 2 hours each.

By aggregating these Evening Classes, on the room basis, we have a total of 868 teaching hours.

This means that for Day and Evening Classes, i.e.,  $9,680 + 868$  we have a total of 10,548 hours on a per room basis.

The ratio of these two items to the total is approximately 92% and 8% respectively, and this proportion has been used in the division of expenses in Eastern High School of Commerce Statement immediately following herewith.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### EASTERN HIGH SCHOOL OF COMMERCE

#### SUMMARY OF TOTALS FOR EASTERN HIGH SCHOOL OF COMMERCE ONLY

Cost No.	Title	GROSS COST PER PUPIL IN 1925				
			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$26,642.37	776	\$29.69	323	\$11.16
2nd	Cost of Keeping Schools Open.....	5,256.80	776	5.90	323	2.09
3rd	Cost of Upkeep of School Buildings.....	1,732.77	776	2.06	323	.43
4th	Cost of Administration.....	3,770.10	776	4.47	323	.93
5th	Cost of Depreciation.....	18,803.66	776	22.29	323	4.66
	Recreation Purposes.....	447.17	776	.53	323	.11
	Gross Cost per Pupil.....	\$56,652.87	776	\$64.94	323	\$19.38
	<b>Less Revenue Received from Provincial Grants, Fees, etc.....</b>	<b>1,498.36</b>	<b>776</b>	<b>.26</b>	<b>323</b>	<b>4.01</b>
	Net Cost per Pupil.....	\$55,154.51	776	\$64.68	323	\$15.37

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### EASTERN HIGH SCHOOL OF COMMERCE

Title	GROSS COST PER PUPIL IN 1925				
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FIRST COST OF EDUCATION:</b>					
<b>Ordinary Instruction:</b>					
Teachers' Salaries.....	\$21,287.25	776	\$27.43	.....	.....
Supplies for Pupils.....	1,751.16	776	2.26	.....	.....
Total.....	\$23,038.41	776	\$29.69	.....	.....
<b>Additional Instruction:</b>					
Night School.....	\$3,603.96	.....	.....	323	\$11.16
Total.....	\$3,603.96	.....	.....	323	\$11.16
Total.....	\$26,642.37	776	\$29.69	323	\$11.16
<b>SECOND COST OF EDUCATION:</b>					
<b>Cost of Keeping School Open for Instruction:</b>					
Caretaking Expenses.....	\$3,175.76	776	\$3.43	323	\$1.58
Fuel, Electricity, Water, Telephones, Lunch Room and Sundry Expenses.....	2,081.04	776	2.47	323	.51
Total.....	\$5,256.80	776	\$5.90	323	\$2.09
<b>THIRD COST OF EDUCATION:</b>					
<b>Cost of Upkeep of School Building:</b>					
Repairs.....	\$1,270.92	776	\$1.51	323	\$0.32
Insurance.....	461.85	776	.55	323	.11
Depreciation (See Fifth Cost).....					
Total.....	\$1,732.77	776	\$2.06	323	\$0.43



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION WITH PUPILS IN ACTUAL ATTENDANCE

### EASTERN HIGH SCHOOL OF COMMERCE

Title	GROSS COST PER PUPIL IN 1925				
		DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
<b>FOURTH COST OF EDUCATION:</b>					
<b>Cost of Administration:</b>					
N.B.—The Proportion of Total General Administration Expense Chargeable to Eastern High School of Commerce is 1 %.					
Eastern High School of Commerce Proportion of General Administration Salaries.....	\$1,993.84	776	\$2.37	323	\$0.49
Office Expenses.....	239.06	776	.28	323	.06
Administration Building, Upkeep, Transportation and Sundry Expenses.....	716.83	776	.85	323	.18
Bank Interest.....					
Tax Collection Charges.....	820.37	776	.97	323	.20
Exchange and Commission on Debt Charges.....					
Total.....	\$3,770.10	776	\$4.47	323	\$0.93
<b>FIFTH COST OF EDUCATION:</b>					
N.B.—As the Board has no definite system at present by which to take care of "Depreciation," the Sinking Fund Charges and Serial Debenture Redemptions following have been taken as the most reliable basis on which "Depreciation" can be included.					
Debenture Interest.....	\$15,899.61	776	\$18.85	323	\$3.94
Sinking Fund Charges.....	29.92	776	.03	323	.01
Serial Debenture Redemptions.....	2,874.13	776	3.41	323	.71
Total.....	\$18,803.66	776	\$22.29	323	\$4.66
<b>Recreation Purposes:</b>					
Cadet Purposes.....					
Gymnasium.....	\$447.17	776	\$0.53	323	\$0.11
Total.....	\$447.17	776	\$0.53	323	\$0.11



# FOREWORD

*RE*

## “PER PUPIL COSTS” FOR EACH SCHOOL

### **BASED ON AVERAGE ACTUAL DAILY ATTENDANCE**

To carry out the instructions of the Board, we have prepared in the following pages a schedule setting out the “Per Pupil Costs” for each school.

This is distinctly a very forward movement and has entailed an enormous amount of work and organization to carry it out.

I feel the valuable data prepared as a result will fully justify the labour expended.

The figures as shown for each school do not include the Per Capita Charge for the school accommodations.

To arrive at the Gross Cost including all charges, the sum of \$15.37 (this being the average cost Per Capita for the accommodations) should be added to the “Per Pupil Costs” in each case, to form a complete idea of the whole picture.

The schedule next following is based on the Average Actual Daily Attendance.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## “PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL”

Schedule showing cost of maintenance to educate Pupils at the various Public Schools for the Calendar year 1925. (Excluding Capital Charges for Accommodations.)

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School	Average Actual Daily Attendance, Grade and Kindergarten, Inclusive	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		
			Cost of Salaries, Grade and Kindergarten	Inspection and Supervision, Salaries and Expenses	Cost of Pupils' Supplies	Total Cost of Instruction	Cost per Pupil for Instruction	Cost of Operation of School	Cost per Pupil for School Operation	Cost of Maintenance of School Plant, Repairs etc.	Cost per Pupil for Plant Maintenance	Cost of General Administration of System \$4.88282 per Pupil	Total Cost of Maintenance	Gross Cost per Pupil for Maintenance
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1	Adam Beck.....	41	2,106.25	57.04	309.94	2,473.25	60.33	862.34	21.03	6,025.65	146.97	200.43	9,561.65	233.21
2	Alexander Muir.....	821	40,537.38	1,142.66	1,683.10	43,363.14	52.82	5,891.40	7.18	4,152.77	5.06	4,008.80	57,416.11	69.94
3	Alexandra Industrial...	42	1,171.25	58.45	79.97	1,309.67	31.18					205.08	1,514.75	36.06
4	Allan.....	41	2,598.75	57.06	60.01	2,715.82	66.24	964.37	23.52	463.45	11.30	200.20	4,343.84	105.94
5	Annette.....	727	44,303.12	1,011.83	1,765.92	47,080.87	64.76	6,587.26	9.06	1,592.06	2.19	3,549.81	58,810.00	80.89
6	Balmy Beach.....	535	24,437.67	744.61	863.52	26,045.80	48.68	3,698.24	6.91	1,324.74	2.48	2,612.31	33,681.09	62.95
7	Bedford Park.....	740	33,298.97	1,029.92	1,607.88	35,936.77	48.56	6,120.43	8.27	1,342.61	1.82	3,613.29	47,013.10	63.53
8	Bolton Avenue.....	553	26,562.15	769.66	1,040.95	28,372.76	51.31	3,672.46	6.64	704.97	1.28	2,700.20	35,450.39	64.11
9	Bowmore Road.....	495	20,751.75	688.94	1,077.56	22,518.25	45.49	4,834.41	9.77	2,098.34	4.24	2,417.00	31,868.00	64.38
10	Brant Street.....	273	16,492.10	379.96	383.99	17,256.05	63.21	2,894.93	10.60	417.28	1.53	1,333.01	21,901.27	80.22
11	Brock Avenue.....	602	38,068.03	837.86	1,154.35	40,060.24	66.55	5,815.88	9.66	2,157.44	3.58	2,939.46	50,973.02	84.67
12	Brown.....	779	49,755.45	1,084.20	1,533.58	52,373.23	67.23	6,343.95	8.14	2,353.70	3.02	3,803.72	64,874.60	83.27
13	Bruce.....	444	17,731.10	617.95	1,070.27	19,419.32	43.74	4,508.43	10.15	1,919.78	4.32	2,167.97	28,015.50	63.09
14	Carlton.....	1,044	48,969.89	1,453.03	1,559.92	51,982.84	49.79	7,780.77	7.45	4,252.89	4.08	5,097.66	69,114.16	66.20
15	Children's Shelter.....	33	2,755.00	45.93	123.47	2,924.40	88.62	8.79	.27	3.29	.10	161.13	3,097.61	93.87
16	Church Street.....	418	23,676.95	581.77	890.73	25,149.45	60.17	4,192.38	10.03	831.22	1.99	2,041.02	32,214.07	77.07
17	Clinton Street.....	921	49,734.47	1,281.84	1,760.21	52,776.52	57.30	8,231.14	8.94	2,383.30	2.59	4,497.08	67,888.04	73.71
18	Coleman Avenue.....	232	9,337.00	322.90	359.35	10,019.25	43.19	2,574.61	11.10	929.05	4.00	1,132.81	14,655.72	63.17
19	Cottingham Street...	308	19,193.50	428.67	562.11	20,184.28	65.53	3,368.62	10.94	1,165.96	3.79	1,503.91	26,222.77	85.14
20	Davisville.....	365	17,501.03	508.00	931.55	18,940.58	51.89	3,535.41	9.69	1,101.80	3.02	1,782.23	25,360.02	69.48
21	Deer Park.....	422	21,681.51	587.34	806.83	23,075.68	54.68	4,613.66	10.93	1,773.73	4.21	2,060.55	31,523.62	74.70
22	Dewson Street.....	862	52,118.18	1,199.72	1,928.69	55,246.59	64.09	6,716.44	7.79	1,062.73	1.23	4,208.99	67,234.75	77.99
23	Dovercourt.....	847	43,524.60	1,178.85	913.42	45,616.87	53.86	5,785.03	6.83	1,819.67	2.15	4,135.75	57,357.32	67.72
24	Dufferin.....	937	49,779.43	1,304.11	1,592.22	52,675.76	56.22	8,170.94	8.72	4,725.68	5.04	4,575.20	70,147.58	74.86
25	Duke of Connaught....	1,019	50,688.97	1,418.23	2,658.71	54,765.91	53.74	7,347.65	7.21	3,074.39	3.02	4,975.59	70,163.54	68.85
26	Duke.....	290	16,270.50	403.62	679.23	17,353.35	59.84	3,557.03	12.27	1,100.86	3.80	1,416.02	23,427.26	80.79
27	Earl Beatty.....	347	14,052.25	482.95	1,115.16	15,650.36	45.10	3,956.02	11.40	3,116.79	8.98	1,694.34	24,417.51	70.36
28	Earl Grey.....	1,073	60,067.87	1,493.39	2,552.12	64,113.38	59.75	8,605.65	8.02	3,292.02	3.07	5,239.27	81,250.32	75.72
29	Earl Haig.....	674	26,623.59	938.07	1,251.51	28,813.17	42.75	4,965.10	7.37	2,391.34	3.55	3,291.02	39,460.63	58.55
30	Earls Court.....	938	49,782.51	1,305.50	2,087.33	53,175.34	56.69	7,838.43	8.36	2,430.25	2.59	4,580.09	68,024.11	72.52
31	Eglinton.....	661	30,676.72	919.97	1,512.78	33,109.47	50.09	4,819.54	7.29	1,979.62	2.99	3,227.54	43,136.17	65.25
32	Essex Street.....	1,185	66,262.14	1,649.27	2,113.79	70,025.20	59.09	10,640.33	8.98	2,605.38	2.20	5,786.14	89,057.05	75.15
33	Fern Avenue.....	1,111	55,028.76	1,546.28	1,775.90	58,350.94	52.52	7,308.99	6.58	5,114.33	4.60	5,424.81	76,199.07	68.58
34	Frankland.....	1,149	54,395.51	1,599.17	1,823.39	57,818.07	50.32	7,117.25	6.19	3,607.04	3.14	5,610.36	74,152.72	64.53
35	General Mercer.....	506	22,422.87	704.25	912.23	24,039.35	47.51	4,569.94	9.03	2,379.11	4.70	2,470.71	33,459.11	66.12
36	George Street.....	271	13,673.50	377.18	608.85	14,659.53	54.09	3,082.76	11.38	1,034.84	3.82	1,323.24	20,100.37	74.17
37	Gledhill Avenue.....	1,026	46,165.98	1,427.98	1,691.38	49,285.34	48.04	17,585.37	17.14	2,121.02	2.07	5,009.77	74,001.50	72.13
38	Givens.....	1,359	64,731.40	1,891.44	2,374.41	68,997.25	50.77	8,418.54	6.20	2,899.25	2.13	6,635.75	86,950.79	63.98
39	Grace.....	707	39,010.35	984.00	1,007.23	41,001.58	58.00	5,102.00	7.22	1,218.08	1.72	3,452.15	50,773.81	71.82
40	Hester How.....	445	24,220.10	619.35	483.89	25,323.34	56.91	3,772.64	8.48	1,012.98	2.28	2,172.85	32,281.81	72.55



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School	Average Actual Daily Attendance, Grade and Kindergarten Inclusive	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		
			Cost of Salaries, Grade and Kindergarten	Inspection and Supervision, Salaries and Expenses	Cost of Pupils' Supplies	Total Cost of Instruction	Cost per Pupil for Instruction	Cost of Operation of School	Cost per Pupil for School Operation	Cost of Maintenance of School Plant, Repairs etc.	Cost per Pupil for Plant Maintenance	Cost of General Administration of System \$4.88282 per Pupil	Total Cost of Maintenance	Gross Cost per Pupil for Maintenance
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
41	Hillcrest.....	569	36,514.25	791.93	1,324.33	38,630.51	67.89	6,648.88	11.69	1,731.08	3.04	2,778.32	49,788.79	87.50
42	Hodgson.....	486	20,707.20	676.41	885.74	22,269.35	45.82	3,717.24	7.64	3,245.07	6.67	2,373.05	31,604.71	65.02
43	Howard.....	777	41,514.57	1,081.42	1,225.54	43,821.53	56.40	7,082.47	9.12	3,480.12	4.48	3,793.95	58,178.07	74.88
44	Hughes.....	750	32,916.28	1,043.84	1,261.73	35,221.85	46.96	5,546.97	7.40	2,405.91	3.21	3,662.12	46,836.85	62.45
45	Huron.....	826	48,176.50	1,149.62	2,026.81	51,352.93	62.17	8,981.30	10.87	3,476.94	4.21	4,033.21	67,844.38	82.13
46	Island.....	12	1,731.25	16.70	64.46	1,812.41	151.03	1,045.41	87.12	117.41	9.78	58.59	3,033.82	252.81
47	Jesse Ketchum.....	802	50,507.03	1,116.22	1,820.97	53,444.22	66.64	6,605.45	8.24	1,893.53	2.36	3,916.02	65,859.22	82.12
48	John Fisher.....	734	32,222.63	1,021.57	1,152.03	34,396.23	46.86	5,393.10	7.35	2,315.07	3.15	3,583.99	45,688.39	62.24
49	John Ross Robertson..	425	20,779.86	591.51	657.77	21,029.14	49.48	5,602.67	13.18	1,553.68	3.66	2,075.20	30,260.69	71.20
50	Joseph Workman.....	37	1,027.50	51.50	210.60	1,289.60	34.85	2,296.81	62.08	314.97	8.51	180.66	4,082.04	110.32
51	Keele Street.....	762	39,327.85	1,060.54	1,654.17	42,042.56	55.17	7,679.19	10.08	3,928.13	5.16	3,720.71	57,370.59	75.29
52	Kent.....	1,180	59,712.37	1,642.31	2,504.20	63,858.88	54.12	9,638.94	8.17	3,772.31	3.20	5,761.73	83,031.86	70.37
53	Kew Beach.....	569	30,391.25	791.93	960.53	32,143.71	56.49	4,752.61	8.35	1,357.34	2.39	2,778.32	41,031.98	72.11
54	Kimberley.....	851	42,809.50	1,184.41	1,632.01	45,625.92	53.61	6,203.56	7.29	4,800.71	5.64	4,155.28	60,785.47	71.42
55	Kitchener.....	613	29,456.30	853.17	859.02	31,168.49	50.85	11,238.09	18.33	2,235.71	3.65	2,993.17	47,635.46	77.71
56	King Edward.....	1,096	56,565.46	1,525.40	2,140.96	60,231.82	54.96	7,598.57	6.93	2,414.18	2.20	5,351.57	75,596.14	68.97
57	Lansdowne.....	990	51,032.07	1,377.87	1,769.05	54,178.99	54.73	7,168.55	7.24	6,267.18	6.33	4,833.99	72,448.71	73.18
58	Lee.....	38	4,981.75	52.89	229.87	5,264.51	138.54	1,500.57	39.49	440.77	11.60	185.55	7,391.40	194.51
59	Leslie.....	976	48,556.08	1,358.39	1,662.52	51,576.99	52.83	6,658.81	6.82	2,917.71	2.99	4,765.63	65,919.14	67.54
60	Manning Avenue.....	1,279	64,370.64	1,780.10	2,239.95	68,390.69	53.47	9,411.03	7.36	3,156.55	2.47	6,245.13	87,203.40	68.18
61	McCaul.....	473	24,635.75	658.32	701.07	25,995.14	54.96	3,454.89	7.30	853.58	1.80	2,309.57	32,613.18	68.94
62	McMurrich.....	1,116	54,736.70	1,553.24	1,726.37	58,016.31	51.98	7,639.98	6.85	1,674.15	1.50	5,449.23	72,779.67	65.21
63	Morse Street.....	643	33,826.28	894.92	1,007.01	35,728.21	55.57	4,780.10	7.43	1,473.30	2.29	3,139.65	45,121.26	70.17
64	Niagara Street.....	814	39,967.98	1,132.92	1,227.31	42,328.21	52.00	5,297.36	6.51	1,228.45	1.51	3,974.62	52,828.64	64.90
65	Norway.....	924	45,453.56	1,286.01	2,140.03	48,879.60	52.90	7,856.59	8.50	7,442.93	8.06	4,511.73	68,690.85	74.34
66	North Rosedale.....	157	8,342.90	218.51	324.02	8,885.43	56.60	2,306.35	14.69	465.42	2.96	766.60	12,423.80	79.13
67	Ogden.....	1,132	62,904.70	1,575.51	1,807.51	66,287.72	58.56	7,784.61	6.88	1,957.44	1.73	5,527.35	81,557.12	72.05
68	Orde Street.....	663	41,848.19	922.76	1,243.54	44,014.49	66.39	6,678.66	10.08	1,168.65	1.76	3,237.31	55,099.11	83.11
69	Palmerston Avenue....	1,180	51,988.10	1,642.31	1,515.39	55,145.80	46.73	6,965.41	5.90	2,143.98	1.82	5,761.73	70,016.92	59.33
70	Pape Avenue.....	687	30,677.12	956.16	870.69	32,503.97	47.31	5,377.96	7.83	1,736.21	2.53	3,354.50	42,972.64	62.55
71	Park.....	1,282	64,820.78	1,784.27	1,955.12	68,560.17	53.48	9,523.49	7.43	3,212.97	2.51	6,259.78	87,556.41	68.30
72	Parkdale.....	627	33,126.35	872.65	1,405.39	35,404.39	56.47	5,130.68	8.18	3,004.23	4.79	3,061.53	46,600.83	74.32
73	Pauline.....	683	35,389.16	950.59	1,342.25	37,682.00	55.17	4,921.13	7.21	1,546.98	2.26	3,334.97	47,485.08	69.52
74	Perth.....	1,223	68,012.39	1,702.16	2,695.71	72,410.26	59.21	10,427.73	8.53	4,488.91	3.67	5,971.69	93,298.59	76.29
75	Preventorium.....	33	1,194.55	45.93	56.55	1,297.03	39.31	8.23	25	11.36	.34	161.13	1,477.75	44.78
76	Pyne.....	213	13,995.85	296.45	416.47	14,708.77	69.06	2,548.08	11.96	704.44	3.31	1,040.04	19,001.33	89.21
77	Queen Alexandra.....	971	66,645.20	1,351.43	2,363.12	70,359.75	72.46	9,397.20	9.68	2,477.99	2.55	4,741.22	86,976.16	89.57
78	Queen Mary.....	33	2,180.00	45.93	57.96	2,283.89	69.21	31.12	.94	.....	.....	161.13	2,476.14	75.03
79	Queen Victoria.....	735	38,862.22	1,022.97	1,202.08	41,087.27	55.90	6,601.47	8.98	1,521.74	2.07	3,588.87	52,799.35	71.83
80	Rawlinson.....	614	27,113.35	854.56	638.45	28,606.36	46.59	5,449.91	8.88	860.00	1.40	2,998.05	37,914.32	61.75
81	Regal Road.....	1,267	55,377.09	1,763.40	1,534.31	58,674.80	46.31	7,890.03	6.23	3,135.17	2.47	6,186.53	75,886.53	59.89
82	Roden.....	1,092	52,582.38	1,519.83	1,576.50	55,678.71	50.99	8,593.40	7.87	3,327.20	3.05	5,332.04	72,931.35	66.79

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

Number	Name of School	Average Actual Daily Attendance, Grade and Kindergarten, Inclusive	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		
			Cost of Salaries, Grade and Kindergarten	Inspection and Supervision, Salaries and Expenses	Cost of Pupils' Supplies	Total Cost of Instruction	Cost per Pupil for Instruction	Cost of Operation of School	Cost per Pupil for School Operation	Cost of Maintenance of School Plant, Repairs etc.	Cost per Pupil for Plant Maintenance	Cost of General Administration of System \$4,882.82 per Pupil	Total Cost of Maintenance	Gross Cost per Pupil for Maintenance
83	Rose Avenue.....	602	30,092.39	837.86	1,305.85	32,236.10	53.55	6,782.20	11.27	2,522.16	4.19	2,939.46	44,479.92	73.89
84	Rosedale.....	300	21,182.00	417.54	483.98	22,083.52	73.61	4,363.29	14.54	775.27	2.59	1,464.85	28,686.93	95.62
85	Rotary Club.....	12	465.00	16.70	24.46	506.16	42.18	3.94	.33			58.59	568.69	47.39
86	Runnymede Road.....	1,199	48,945.32	1,668.76	1,756.56	52,370.64	43.68	9,293.37	7.75	2,268.91	1.89	5,854.50	69,787.42	58.20
87	Ryerson.....	1,452	74,022.05	2,020.88	2,556.83	78,599.76	54.13	10,904.16	7.51	3,291.94	2.27	7,089.85	99,885.71	68.79
88	Sackville Street.....	305	16,467.45	424.50	637.35	17,529.30	57.47	3,010.12	9.87	1,215.37	3.99	1,489.26	23,244.05	76.21
89	Shirley Street.....	511	27,459.00	711.20	897.34	29,067.54	56.88	4,188.52	8.20	1,368.05	2.68	2,495.12	37,119.23	72.64
90	St. Clair Avenue.....	257	13,614.18	357.69	844.14	14,816.01	57.65	4,657.07	18.12	1,620.53	6.31	1,254.88	22,348.49	86.96
91	Strathcona.....	541	28,327.30	752.96	1,065.04	30,145.30	55.72	4,390.70	8.12	1,186.80	2.19	2,641.61	38,364.41	70.91
92	Victoria Street.....	279	20,501.05	388.31	864.76	21,754.12	77.97	3,672.36	13.16	1,278.99	4.59	1,362.31	28,067.78	100.60
93	Victoria Industrial.....	220	12,162.88	306.19	119.96	12,589.03	57.22	55.36	.25			1,074.22	13,718.61	62.35
94	Wellesley.....	353	23,485.21	491.30	1,287.81	25,264.32	71.57	4,283.98	12.14	3,307.62	9.37	1,723.63	34,579.55	97.96
95	Western Avenue.....	532	29,909.40	740.43	844.52	31,494.35	59.20	3,814.31	7.17	1,207.21	2.27	2,597.66	39,113.53	73.52
96	Wilkinson.....	1,184	52,105.90	1,647.88	1,680.61	55,434.39	46.82	8,370.63	7.07	7,039.11	5.95	5,781.26	76,625.39	64.72
97	William Houston.....	189	8,897.12	263.05	1,104.77	11,264.94	59.61	2,350.03	12.43	1,174.50	6.21	922.85	15,712.32	83.13
98	Williamson Road.....	938	57,894.44	1,305.50	2,256.49	61,456.43	65.52	8,445.10	9.00	1,967.67	2.10	4,580.08	76,449.28	81.50
99	Winchester Street.....	571	35,606.09	794.71	1,494.21	37,895.01	66.37	6,698.32	11.73	3,199.21	5.60	2,788.09	50,580.63	88.58
100	Withrow Avenue.....	698	43,181.27	971.47	1,808.66	45,961.40	65.85	6,348.05	9.09	1,690.31	2.42	3,408.21	57,407.97	82.24
101	York Street.....	159	9,320.70	221.29	321.36	9,863.35	62.03	3,085.00	19.40	1,151.83	7.25	776.37	14,876.55	93.56
102	Undistributed.....		4,970.10		2,307.57	7,277.67		16,336.61		9,566.85			33,181.13	
		65,879	3,415,748.34	91,689.73	126,458.83	3,633,896.90		580,346.85		226,071.21		321,675.52	4,761,990.48	

Average Cost "Per Pupil".....\$72.28



SPECIAL GRADE AUXILIARY CLASSES  
“PER PUPIL COSTS” FOR THE CALENDAR YEAR  
1925

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BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

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During 1925 the Board operated Fifty-three (53) of the Special Grade Auxiliary Classes in Forty-six (46) Schools or Institutions throughout the City.

It is unnecessary to explain, as the academic side of the question is well understood, that these particular classes were organized to help those children who were not quite up to standard in their studies.

The question as to whether the segregation of these pupils in Special Classes, thereby possibly enabling the other pupils to make better progress is a problem for the consideration of the Board.

That a good idea may be obtained as to the cost of operating these classes I have prepared the schedule immediately following, based on the actual expenditures and the average actual daily attendance. The costs in one or two instances, have of necessity been pro rated.

It will be noted that in the schedule the figures do not include any charge for school accommodations.

The average cost “per pupil” as regards the debt charge to provide school accommodations for these Special Classes is \$44.97.

In order to get a figure comparable to the cost in the regular grade classes the sum of \$44.97, should be added to the cost “per pupil” figures set out in the last financial column of the Schedule.

The average gross cost “per pupil” covering all charges for those attending these classes in 1925 would be approximately \$218.23.

The cost of these Auxiliary Classes varies considerably throughout the City, and that these fluctuations may be known to the Board the details are submitted of the cost of the classes at each particular school.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL GRADE AUXILIARY CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1925

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

The explanation of the cost of these Auxiliary Classes is given on the preceding page.

No.	School	FIRST COST Salaries, Supplies and Inspection	SECOND COST Cost of School Operation	THIRD COST Cost of Upkeep of School Buildings	FOURTH COST Cost of Adminis- tration	Total Maintenance Cost	Average Act. Daily Attendance	Cost Per Pupil	No.
1	Alexander Industrial..	\$1,957.24	.....	.....	\$214.84	\$2,172.08	44	\$49.36	1
2	Allan.....	1,362.74	\$635.04	\$305.37	68.36	2,371.51	14	169.40	2
3	Annette.....	1,640.31	327.24	79.20	58.59	2,105.34	12	175.45	3
4	Bedford Park.....	1,844.92	325.26	71.37	58.59	2,300.14	12	191.68	4
5	Brock.....	2,227.86	313.50	116.16	53.72	2,711.24	11	246.47	5
6	Carlton...	2,008.83	298.35	163.02	63.48	2,533.68	13	194.90	6
7	Clinton.....	2,128.27	361.30	104.02	58.59	2,652.18	12	221.02	7
8	Cottingham.....	1,435.47	379.99	131.72	53.71	2,000.89	11	181.90	8
9	Dewson.....	2,149.06	273.36	43.18	63.48	2,529.08	13	194.54	9
10	Dovercourt.....	2,138.08	256.12	82.08	53.72	2,530.00	11	230.00	10
11	Duke of Connaught.....	3,347.40	623.61	261.04	126.95	4,359.00	26	167.65	11
12	Earl Grey.....	2,230.21	304.56	116.64	58.59	2,710.00	12	225.83	12
13	Earlscourt.....	2,063.37	314.28	97.56	58.59	2,533.80	12	211.15	13
14	Essex.....	1,427.38	340.40	83.62	63.48	1,914.88	13	147.30	14
15	Gledhill.....	2,062.77	666.90	80.56	53.72	2,863.95	11	260.36	15
16	Givens.....	2,102.33	233.47	80.29	63.48	2,479.57	13	190.74	16
17	Hester How.....	1,968.23	300.60	80.64	68.36	2,417.83	14	172.70	17
18	Home for Incurables.....	1,538.50	.....	.....	107.42	1,645.92	22	74.81	18
19	Hospital for Sick Children.....	3,129.43	.....	.....	166.01	3,295.44	34	96.93	19
20	Hughes.....	1,728.91	294.45	127.53	43.95	2,194.84	9	243.86	20
21	Jesse Ketchum.....	1,881.56	304.92	87.48	68.36	2,342.32	14	167.30	21
22	King Edward.....	1,313.41	273.00	86.97	29.30	1,702.68	6	283.78	22
23	Lansdowne.....	4,468.63	567.72	497.04	112.30	5,645.69	23	245.46	23
24	Lee.....	1,331.40	530.84	155.94	53.72	2,071.90	11	188.35	24
25	Leslie.....	2,157.72	244.30	107.10	58.59	2,567.71	12	213.98	25
26	McMurrich.....	2,155.80	269.04	58.90	73.24	2,556.98	15	170.46	26
27	Morse.....	2,083.84	268.20	82.44	58.59	2,493.07	12	207.75	27
28	Niagara.....	752.80	236.16	54.72	58.59	1,102.27	12	91.84	28
29	Norway.....	1,656.15	338.58	320.72	53.72	2,369.17	11	215.38	29
30	Ogden.....	3,227.52	546.44	137.56	126.95	4,038.47	26	155.33	30
31	Palmerston.....	2,110.89	261.36	80.52	63.48	2,516.25	13	193.30	31
32	Park.....	1,741.48	276.84	93.24	58.59	2,170.15	12	180.84	32
33	Perth.....	872.73	311.50	134.05	34.18	1,352.46	7	193.21	33
34	Pyne.....	1,513.75	350.92	97.03	53.72	2,015.42	11	183.22	34
35	Queen Alexandra.....	3,719.94	616.90	163.06	122.07	4,621.97	25	184.88	35
36	Regal Road.....	1,809.22	256.00	101.60	58.59	2,225.41	12	185.45	36
37	Roden.....	4,606.39	861.00	333.90	205.08	6,006.37	42	143.01	37
38	Rose.....	3,537.71	559.44	209.11	102.54	4,408.80	21	209.95	38
39	Ryerson.....	1,926.55	290.08	87.69	58.59	2,362.91	12	196.91	39
40	Sackville.....	992.63	340.92	137.52	43.95	1,515.02	9	156.12	40
41	Shirley.....	1,733.87	291.24	95.04	58.59	2,178.74	12	181.56	41
42	St. Clair.....	736.71	487.63	169.88	39.06	1,433.28	8	179.16	42
43	Strathcona.....	1,733.88	293.41	79.18	58.59	2,165.06	12	180.42	43
44	Wellesley.....	1,670.18	373.89	288.75	53.71	2,386.53	11	216.96	44
45	Western.....	1,353.53	252.00	79.92	68.36	1,753.81	14	125.27	45
46	York Street.....	756.28	516.19	192.90	19.53	1,484.90	4	371.23	46
	Undistributed Items.....	184.50	536.50	321.90	.....	1,042.90	.....	.....	.....
		\$92,520.38	\$16,703.45	\$6,278.16	\$3,349.62	\$118,851.61	686	.....	.....

Average Cost per pupil..... \$173.26



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL SIGHT SAVING CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1925

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

During 1925 the Board operated three (3) Special Classes for children whose sight was considerably below normal. These classes were carried on at Brock Avenue, Duke of Connaught and Orde Street Schools, respectively.

That the cost of carrying on these classes may be distinctly understood, I have compiled the following figures based on the actual expenditures. The costs in one or two instances have, of course, been pro rated.

School	FIRST COST	SECOND COST	THIRD COST	FOURTH COST	Total Maintenance Cost	Average Act. Daily Attendance	Cost Per Pupil
	Salaries, Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administration			
Brock Avenue.....	\$2,177.86	\$313.50	\$116.16	\$53.71	\$2,661.23	11	\$241.93
Duke of Connaught.....	1,348.66	239.85	100.49	48.83	1,737.83	10	173.78
Orde Street.....	1,855.55	385.32	56.69	68.36	2,365.92	14	168.99
	\$5,382.07	\$938.67	\$273.34	\$170.90	\$6,764.98	35	.....

Average Cost "Per Pupil" ..... \$193.29

It will be noted that the above figures do not include any charge for School accommodations.

The average cost "Per Pupil" as regards the debt charge to provide School accommodations for these Special Classes is \$44.97.

In order to get a figure comparable to the cost in the regular grade Classes the sum of \$44.97 should be added to the Cost "Per Pupil" figures set out in the last column above.

The gross total "Per Pupil" cost for all charges would be as follows:—

Brock Avenue.....	\$286.90
Duke of Connaught.....	218.75
Orde Street.....	213.96
Average Cost "Per Pupil".....	238.26

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL CLASSES FOR PUPILS WHO ARE "HARD OF HEARING" "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1925

### BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

In 1925 the Board operated a Special Class all the year, and opened an additional Class in September, 1925 at Clinton Street School, and operated all the year a Special Class at Rose Avenue School for these pupils whose hearing was defective. The special training in Lip Reading given to the pupils in these Classes, no doubt, is well understood.

That it may be known just what the cost is of providing this specialized training, I have prepared the following figures based on the actual expenditures and the average actual daily attendance for the year. The costs in one or two instances have of necessity been pro rated.

School	First Cost	Second Cost	Third Cost	Fourth Cost	Total Maintenance Cost	Average Act. Daily Attendance	Cost per Pupil
	Salaries Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administration			
Clinton Street.....	\$1,785.16	\$301.10	\$87.50	\$48.83	\$2,222.59	10	\$222.26
Rose Avenue.....	1,607.59	239.76	88.25	43.94	1,979.54	9	219.95
	\$3,392.75	\$540.86	\$175.75	\$92.77	\$4,202.13	19	.....

Average Cost "Per Pupil" .....\$221.16

It will be noted that the above figures do not include any charge for School accommodations.

The average cost "Per Pupil" as regards the debt charge to provide School accommodations for these Special Classes is \$44.97.

In order to get a figure comparable to the cost in the regular grade Classes the sum of \$44.97 should be added to the cost "Per Pupil" figures set out in the last column above.

The gross total "Per Pupil" cost for all charges would be as follows:—

Clinton Street.....	\$267.23
Rose Avenue.....	264.92
Average Cost "Per Pupil".....	266.13

# FOREWORD

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## COST OF SCHOOL SUPPLIES PER PUPIL IN EACH SCHOOL

### BASED ON ACTUAL DAILY ATTENDANCE

In June, 1925, the Board issued instructions to inaugurate a system whereby we might report on the cost of School Supplies for each pupil in each school throughout the city.

Happily we had most of the machinery in operation to enable us to prepare this data and the following pages give the figures as requested.

The compilation of these statistics should enable those responsible to check up and see to it that their Per Capita Costs are within the reasonable limits of the Average Cost.

A follow up system on these figures should result in a considerable economy being possible in this particular branch of the system.

The schedule is based on the Average Actual Daily Attendance throughout the year.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND  
KINDERGARTENS SEPARATELY IN EACH SCHOOL  
FOR CALENDAR YEAR  
1925

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
1	Adam Beck.....	\$309.94	41	\$7.56	.....	.....	.....	1
2	Alexander Muir.....	1,638.94	764	2.15	\$44.16	57	\$0.77	2
3	Alexandra Industrial.....	79.97	42	1.90	.....	.....	.....	3
4	Allan.....	60.01	41	1.46	.....	.....	.....	4
5	Annette Street.....	1,726.58	677	2.55	39.34	50	.79	5
6	Balmy Beach.....	751.44	480	1.57	112.08	55	2.04	6
7	Bedford Park.....	1,544.22	682	2.26	63.66	58	1.10	7
8	Bolton Avenue.....	945.69	525	1.80	95.26	28	3.40	8
9	Bowmore Road.....	1,077.56	495	2.18	.....	.....	.....	9
10	Brant Street.....	318.49	252	1.27	65.50	21	3.12	10
11	Brock Avenue.....	1,068.93	568	1.88	85.42	34	2.51	11
12	Brown.....	1,381.01	700	1.97	152.57	79	1.93	12
13	Bruce.....	1,070.27	444	2.41	.....	.....	.....	13
14	Carlton.....	1,447.01	965	1.50	112.91	79	1.43	14
15	Children's Shelter.....	123.47	33	3.74	.....	.....	.....	15
16	Church Street.....	853.08	393	2.17	37.65	25	1.51	16
17	Clinton Street.....	1,677.58	847	1.98	82.63	74	1.12	17
18	Coleman Avenue.....	359.35	232	1.55	.....	.....	.....	18
19	Cottingham Street.....	514.59	279	1.85	47.52	29	1.64	19
20	Davisville.....	867.17	333	2.60	64.38	32	2.01	20
21	Deer Park.....	756.90	394	1.92	49.93	28	1.78	21
22	Dewson Street.....	1,868.27	790	2.36	60.42	72	.84	22
23	Dovercourt.....	901.63	793	1.14	11.79	54	.22	23
24	Dufferin.....	1,570.55	874	1.80	21.67	63	.34	24
25	Duke of Connaught.....	2,537.18	943	2.69	121.53	76	1.60	25
26	Duke Street.....	627.75	264	2.38	51.48	26	1.98	26
27	Earl Beatty.....	1,115.16	347	3.21	.....	.....	.....	27
28	Earl Grey.....	2,502.49	969	2.58	49.63	104	.48	28
29	Earl Haig.....	1,251.51	674	1.86	.....	.....	.....	29
30	Earlscourt.....	2,003.71	850	2.36	83.62	88	.95	30
31	Eglinton.....	1,453.34	609	2.39	59.44	52	1.14	31
32	Essex Street.....	2,022.94	1,107	1.83	90.85	78	1.16	32
33	Fern Avenue.....	1,721.26	1,051	1.64	54.64	60	.91	33
34	Frankland.....	1,763.22	1,067	1.65	60.17	82	.73	34



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND  
KINDERGARTENS SEPARATELY IN EACH SCHOOL  
FOR CALENDAR YEAR 1925—Continued

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
35	General Mercer.....	\$912.23	506	\$1.80	.....	....	....	35
36	George Street.....	579.40	248	2.34	\$29.45	23	\$1.28	36
37	Gledhill Avenue.....	1,605.71	951	1.69	85.67	75	1.14	37
38	Givens.....	2,350.85	1,286	1.83	23.56	73	.32	38
39	Grace.....	904.71	655	1.38	102.52	52	1.97	39
40	Hester How.....	434.15	404	1.07	49.74	41	1.21	40
41	Hillcrest.....	1,267.64	530	2.39	56.69	39	1.45	41
42	Hodgson.....	885.74	486	1.82	.....	....	....	42
43	Howard.....	1,122.56	728	1.54	102.98	49	2.10	43
44	Hughes.....	1,208.20	683	1.77	53.53	67	.80	44
45	Huron Street.....	1,962.33	769	2.55	64.48	57	1.13	45
46	Island.....	64.46	12	5.37	.....	....	....	46
47	Jesse Ketchum.....	1,724.76	732	2.36	96.21	70	1.37	47
48	John Fisher.....	1,100.60	680	1.62	51.43	54	.95	48
49	John Ross Robertson.....	600.23	398	1.51	57.54	27	2.13	49
50	Joseph Workman.....	210.60	37	5.69	.....	....	....	50
51	Keele Street.....	1,606.41	725	2.22	47.76	37	1.29	51
52	Kent.....	2,419.55	1,124	2.15	84.65	56	1.51	52
53	Kew Beach.....	909.27	530	1.72	51.26	39	1.31	53
54	Kimberley.....	1,538.45	779	1.97	93.56	72	1.30	54
55	Kitchener.....	833.26	535	1.56	25.76	78	.33	55
56	King Edward.....	2,098.98	1,033	2.03	41.98	63	.67	56
57	Lansdowne.....	1,702.72	908	1.88	66.33	82	.81	57
58	Lee.....	211.03	34	6.21	18.84	4	4.71	58
59	Leslie.....	1,614.72	907	1.78	47.80	69	.69	59
60	Manning Avenue.....	2,152.88	1,175	1.83	87.07	104	.84	60
61	McCaul.....	665.04	436	1.53	36.03	37	.98	61
62	McMurrich.....	1,642.59	1,028	1.60	83.78	88	.95	62
63	Morse Street.....	952.00	594	1.60	55.01	49	1.12	63
64	Niagara Street.....	1,199.66	759	1.58	27.65	55	.50	64
65	Norway.....	2,071.18	831	2.49	68.85	93	.74	65
66	North Rosedale.....	283.38	143	1.98	40.64	14	2.90	66
67	Ogden.....	1,683.40	1,031	1.63	124.11	101	1.23	67
68	Orde.....	1,230.17	624	1.97	13.37	39	.34	68
69	Palmerston Avenue.....	1,409.24	1,113	1.27	106.15	67	1.58	69
70	Pape Avenue.....	834.38	638	1.31	36.31	49	.74	70
71	Park.....	1,889.31	1,191	1.59	65.81	91	.72	71
72	Parkdale.....	1,365.74	579	2.36	39.65	48	.83	72
73	Pauline.....	1,298.09	633	2.05	44.16	50	.88	73
74	Perth.....	2,630.53	1,125	2.34	65.18	98	.67	74
75	Preventorium.....	56.55	33	1.71	.....	....	....	75

THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SCHEDULE SHOWING COST OF SUPPLIES PER PUPIL FOR GRADE CLASSES AND  
KINDERGARTENS SEPARATELY IN EACH SCHOOL  
FOR CALENDAR YEAR 1925—Continued

BASED ON AVERAGE ACTUAL DAILY ATTENDANCE

No.	School	GRADE CLASSES			KINDERGARTEN			No.
		Cost of Pupils' Supplies	Average Act. Daily Attendance	Cost per Pupil	Cost of Kindergarten Supplies	Average Act. Daily Attendance	Cost per Pupil	
76	Pyne.....	\$334.00	184	\$1.82	\$82.47	29	\$2.84	76
77	Queen Alexandra.....	2,291.83	903	2.54	71.29	68	1.05	77
78	Queen Mary.....	57.96	33	1.76	.....	.....	.....	78
79	Queen Victoria.....	1,173.02	696	1.69	29.06	39	.75	79
80	Rawlinson.....	589.57	584	1.01	48.88	30	1.63	80
81	Regal Road.....	1,445.84	1,181	1.22	88.47	86	1.03	81
82	Roden.....	1,471.47	1,001	1.47	105.03	91	1.15	82
83	Rose Avenue.....	1,017.62	563	1.81	288.23	39	7.39	83
84	Rosedale.....	451.44	279	1.62	32.54	21	1.55	84
85	Rotary Club.....	24.46	12	2.04	.....	.....	.....	85
86	Runnymede Road.....	1,607.81	1,082	1.49	148.75	117	1.27	86
87	Ryerson.....	2,408.42	1,341	1.80	148.41	111	1.34	87
88	Sackville Street.....	582.52	270	2.16	54.83	35	1.57	88
89	Shirley Street.....	853.80	470	1.82	43.54	41	1.06	89
90	St. Clair Avenue.....	836.98	255	3.28	7.16	2	3.58	90
91	Strathcona.....	947.22	505	1.88	117.82	36	3.27	91
92	Victoria Street.....	818.51	266	3.08	46.25	13	3.56	92
93	Victoria Industrial.....	119.96	220	.55	.....	.....	.....	93
94	Wellesley.....	1,226.14	334	3.67	61.67	19	3.25	94
95	Western Avenue.....	782.22	497	1.57	62.30	35	1.78	95
96	Wilkinson.....	1,547.70	1,084	1.43	132.91	100	1.33	96
97	William Houston.....	855.92	134	6.39	248.85	55	4.52	97
98	Williamson Road.....	2,154.89	870	2.48	101.60	68	1.49	98
99	Winchester Street.....	1,442.40	516	2.80	51.81	55	.94	99
100	Withrow.....	1,747.34	645	2.71	61.32	53	1.16	100
101	York Street.....	265.95	139	1.91	55.41	20	2.77	101
102	Undistributed Items.....	2,307.57	.....	.....	.....	.....	.....	102
		\$120,506.47	61,202	\$1.97	\$5,952.36	4,677	\$1.27	

# TORONTO BOARD OF EDUCATION

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FOR YEAR ENDING 31st DECEMBER, 1925

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## ***“UNIT COST OF EDUCATION”***

BASED ON FIGURES OF  
“Average Registered Attendance of Pupils”  
FOR THE  
200 Teaching Days



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION RE AVERAGE REGISTERED ATTENDANCE OF PUPILS

### PUBLIC SCHOOLS

Cost No.	Title	GROSS COST PER PUPIL IN 1925 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE					CORRESPONDING GROSS COST PER PUPIL IN 1924 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$3,633,882.52	76,630	\$47.42	.....	.....	\$3,619,253.37	79,092	\$45.76	.....	.....
2nd	Cost of Keeping Schools Open.....	579,383.86	76,630	7.56	.....	.....	648,962.07	79,092	8.21	.....	.....
3rd	Cost of Upkeep of School Buildings.....	225,718.56	76,630	2.95	.....	.....	257,386.65	79,092	3.26	.....	.....
4th	Cost of Administration.....	321,587.39	76,630	4.19	.....	.....	337,877.61	79,092	4.27	.....	.....
5th	Cost of Depreciation.....	1,013,595.18	76,630	13.23	.....	.....	984,233.21	79,092	12.44	.....	.....
	Recreation Purposes.....	29,216.64	76,630	.38	.....	.....	20,648.16	79,092	.26	.....	.....
	Gross Cost per Pupil.....	\$5,803,384.15	76,630	\$75.73	.....	.....	\$5,868,361.07	79,092	\$74.20	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.....</b>	<b>149,671.72</b>	<b>76,630</b>	<b>1.90</b>	<b>1,332</b>	<b>\$3.05</b>	<b>175,670.66</b>	<b>79,092</b>	<b>2.16</b>	<b>1,408</b>	<b>\$3.61</b>
	Net Cost per Pupil.....	\$5,653,712.43	76,630	\$73.83	1,332	<b>\$3.05</b>	\$5,692,690.41	79,092	\$72.04	1,408	<b>\$3.61</b>
	Special Activities.....	42,456.96	.....	.....	1,332	19.07	41,019.91	.....	.....	1,408	17.37
	Total.....	\$5,696,169.39	.....	.....	1,332	\$16.02	\$5,733,710.32	.....	.....	1,408	\$13.76
	Gross Cost re Auxiliary Classes.....	\$212,865.64	1,401	\$151.94	.....	.....	\$179,487.72	1,227	\$146.28	.....	.....
	<b>Less Revenue Received from Provincial Grants, Fees, etc.....</b>	<b>11,951.32</b>	<b>1,401</b>	<b>8.53</b>	.....	.....	<b>10,271.39</b>	<b>1,227</b>	<b>8.37</b>	.....	.....
	Net Cost re Auxiliary Classes.....	\$200,914.32	1,401	\$143.41	.....	.....	\$169,216.33	1,227	\$137.91	.....	.....
	Total Net Expenditure.....	\$5,897,083.71	.....	.....	.....	.....	\$5,902,926.65	.....	.....	.....	.....



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## UNIT COST OF EDUCATION RE AVERAGE REGISTERED ATTENDANCE OF PUPILS

### COLLEGIATE INSTITUTES AND HIGH SCHOOLS

Cost No.	Title	GROSS COST PER PUPIL IN 1925 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE					CORRESPONDING GROSS COST PER PUPIL IN 1924 IN CONNECTION WITH AVERAGE REGISTERED ATTENDANCE				
			DAY CLASSES		EVENING CLASSES			DAY CLASSES		EVENING CLASSES	
			No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
1st	Cost of Instruction.....	\$737,539.82	8,051	\$91.61	.....	.....	\$695,042.09	7,793	\$89.18	.....	.....
2nd	Cost of Keeping Schools Open.....	104,184.06	8,051	12.94	.....	.....	107,517.54	7,793	13.80	.....	.....
3rd	Cost of Upkeep of School Buildings.	30,975.70	8,051	3.85	.....	.....	36,998.01	7,793	4.75	.....	.....
4th	Cost of Administration.....	61,975.19	8,051	7.70	.....	.....	63,262.38	7,793	8.12	.....	.....
5th	Cost of Depreciation.....	233,936.68	8,051	29.06	.....	.....	218,955.69	7,793	28.10	.....	.....
	Recreation Purposes.....	10,425.44	8,051	1.29	.....	.....	10,852.33	7,793	1.39	.....	.....
	Gross Cost per Pupil.....	\$1,179,036.89	8,051	\$146.45	.....	.....	\$1,132,628.04	7,793	\$145.34	.....	.....
	<b>Less Revenue Received from Provincial Grants. Fees, etc.....</b>	<b>68,291.26</b>	<b>8,051</b>	<b>7.70</b>	<b>1,981</b>	<b>\$3.20</b>	<b>51,843.98</b>	<b>7,793</b>	<b>6.04</b>	<b>1,452</b>	<b>\$3.28</b>
	Net Cost per Pupil.....	\$1,110,745.63	8,051	\$138.75	1,981	<b>\$3.20</b>	\$1,080,784.06	7,793	\$139.30	1,452	<b>\$3.28</b>
	Special Activities.....	18,696.49	.....	.....	1,981	9.25	16,311.95	.....	.....	1,452	10.81
	Total.....	\$1,129,442.12	.....	.....	1,981	\$6.05	\$1,097,096.01	.....	.....	1 452	\$7.53



# FOREWORD

*RE*

## “PER PUPIL COSTS” FOR EACH SCHOOL

### **BASED ON AVERAGE REGISTERED ATTENDANCE**

To carry out the instructions of the Board, we have prepared in the following pages a schedule setting out the “Per Pupil Costs” for each school.

This is distinctly a very forward movement and has entailed an enormous amount of work and organization to carry it out.

The figures as shown for each school do not include the Per Capita Charge for the school accommodations.

To arrive at the Gross Cost including all charges, the sum of \$13.23 (this being the average Cost Per Capita for the accommodations) should be added to the “Per Pupil Costs” in each case, to form a complete idea of the whole picture.

The schedule next following is based on the Average Registered Attendance.

The costs set out would have been the actual Cost Per Pupil, if the children had attended for the school year without any absence at all.



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## “PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL”

Schedule showing cost of Maintenance to educate Pupils at the various Public Schools for the Calendar year 1925 (excluding Capital Charges for Accommodations).

**BASED ON AVERAGE REGISTERED ATTENDANCE**

Number	Name of School	Average Registered Attendance, Grade and Kindergarten, Inclusive	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		
			Cost of Salaries, Grade and Kindergarten	Inspection and Supervision, Salaries and Expenses	Cost of Pupils' Supplies	Total Cost of Instruction	Cost per Pupil for Instruction	Cost of Operation of School	Cost per Pupil for School Operation	Cost of Maintenance of School Plant, Repairs etc.	Cost Per Pupil for Plant Maintenance	Cost of General Administration of System \$4.19/625 Per Pupil	Total Cost of Maintenance	Gross Cost Per Pupil for Maintenance
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
1	Adam Beck.....	50	2,106.25	59.80	309.94	2,475.99	49.52	862.34	17.25	6,025.65	120.51	209.80	9,573.78	191.47
2	Alexander Muir.....	952	40,537.38	1,138.91	1,683.10	43,559.39	45.55	5,891.40	6.19	4,152.77	4.36	3,995.19	57,398.75	60.30
3	Alexandra Industrial...	49	1,171.25	58.62	79.97	1,309.84	26.74					205.63	1,515.47	30.93
4	Allan.....	43	2,598.75	51.44	60.01	2,710.20	63.03	838.91	19.51	403.00	9.37	180.45	4,132.56	96.11
5	Annette.....	879	44,303.12	1,051.58	1,765.92	47,120.62	53.61	6,586.84	7.49	1,592.14	1.81	3,688.33	58,987.93	67.11
6	Balmy Beach.....	620	24,437.67	741.73	863.52	26,042.92	42.00	3,698.24	5.96	1,324.74	2.14	2,601.91	33,667.81	54.30
7	Bedford Park.....	873	33,298.97	1,044.40	1,607.88	35,951.25	41.18	6,118.09	7.01	1,341.98	1.54	3,663.65	47,074.97	53.93
8	Bolton Avenue.....	634	26,562.15	758.48	1,040.95	28,361.58	44.73	3,672.46	5.79	704.97	1.11	2,660.66	35,399.67	55.83
9	Bowmore Road.....	554	20,751.75	662.76	1,077.56	22,492.07	40.60	4,834.41	8.73	2,098.34	3.79	2,324.93	31,749.75	57.31
10	Brant Street.....	305	16,492.10	364.88	383.99	17,240.97	56.53	2,894.93	9.49	417.28	1.37	1,279.97	21,833.15	71.59
11	Brock Avenue.....	753	38,068.03	900.84	1,154.35	40,123.22	53.28	5,786.70	7.68	2,146.38	2.85	3,160.06	51,216.36	68.01
12	Brown.....	957	49,755.45	1,144.90	1,533.58	52,433.93	54.79	6,343.95	6.63	2,353.70	2.46	4,016.17	65,147.75	68.08
13	Bruce.....	516	17,731.10	617.30	1,070.27	19,418.67	37.64	4,508.43	8.74	1,919.78	3.72	2,165.46	28,012.34	54.29
14	Carlton.....	1,183	48,969.89	1,415.27	1,559.92	51,945.08	43.91	7,776.40	6.57	4,250.47	3.59	4,964.61	68,936.56	58.27
15	Children's Shelter.....	36	2,755.00	43.07	123.47	2,921.54	81.15	8.79	.25	3.29	.09	151.08	3,084.70	85.68
16	Church Street.....	480	23,676.95	574.24	890.73	25,141.92	52.38	4,192.38	8.73	831.22	1.73	2,014.38	32,179.90	67.04
17	Clinton Street.....	1,082	49,734.47	1,294.44	1,760.21	52,789.12	48.79	8,213.28	7.59	2,377.88	2.19	4,540.75	67,921.03	62.77
18	Coleman Avenue.....	242	9,337.00	289.51	359.35	9,985.86	41.26	2,574.61	10.64	929.05	3.84	1,015.58	14,505.10	59.94
19	Cottingham.....	363	19,193.50	434.27	562.11	20,189.88	55.62	3,357.89	9.25	1,162.16	3.20	1,523.37	26,233.30	72.27
20	Davisville.....	425	17,501.03	508.44	931.55	18,941.02	44.57	3,535.41	8.31	1,101.80	2.60	1,783.57	25,361.80	59.68
21	Deer Park.....	489	21,681.51	585.01	806.83	23,073.35	47.18	4,613.66	9.43	1,773.73	3.63	2,052.15	31,512.89	64.44
22	Dewson Street.....	1,086	52,118.18	1,299.22	1,928.69	55,346.09	50.96	6,717.64	6.19	1,063.07	.98	4,557.53	67,684.33	62.33
23	Dovercourt.....	978	43,524.60	1,170.02	913.42	45,608.04	46.63	5,777.15	5.91	1,818.59	1.86	4,104.30	57,308.08	58.60
24	Dufferin.....	1,093	49,779.43	1,307.60	1,592.22	52,679.25	48.20	8,170.94	7.48	4,725.68	4.32	4,586.91	70,162.78	64.20
25	Duke of Connaught...	1,169	50,688.97	1,398.52	2,658.71	54,746.20	46.83	7,324.16	6.27	3,064.67	2.62	4,905.85	70,040.88	59.92
26	Duke Street.....	341	16,270.50	407.95	679.23	17,357.68	50.90	3,557.03	10.43	1,100.86	3.23	1,431.05	23,446.62	68.76
27	Earl Beatty.....	411	14,052.25	491.69	1,115.16	15,659.10	38.10	3,956.02	9.63	3,116.79	7.58	1,724.81	24,456.72	59.50
28	Earl Grey.....	1,256	60,067.87	1,502.60	2,552.12	64,122.59	51.05	8,608.45	6.85	3,293.45	2.62	5,270.96	81,295.45	64.72
29	Earl Haig.....	757	26,623.59	905.63	1,251.51	28,780.73	38.02	4,965.10	6.56	2,391.34	3.16	3,176.84	39,314.01	51.93
30	Earlscourt.....	1,129	49,782.51	1,350.67	2,087.33	53,220.51	47.14	7,835.37	6.94	2,429.34	2.15	4,737.99	68,223.21	60.43
31	Eglinton.....	764	30,676.72	914.00	1,512.78	33,103.50	43.33	4,819.54	6.31	1,979.62	2.59	3,206.22	43,108.88	56.43
32	Essex.....	1,376	66,262.14	1,646.16	2,113.79	70,022.09	50.89	10,635.01	7.73	2,604.29	1.89	5,774.56	89,035.95	64.71
33	Fern.....	1,267	55,028.76	1,515.76	1,775.90	58,320.42	46.03	7,308.99	5.77	5,114.33	4.04	5,317.12	76,060.86	60.04
34	Frankland.....	1,298	54,395.51	1,522.85	1,823.39	57,771.75	44.51	7,117.25	5.48	3,607.04	2.78	5,447.21	73,943.25	56.97
35	General Mercer.....	584	22,422.87	698.66	912.23	24,033.76	41.15	4,569.94	7.83	2,379.11	4.07	2,450.83	33,433.64	57.25
36	George Street.....	322	13,673.50	385.22	608.85	14,667.57	45.55	3,082.76	9.57	1,034.84	3.21	1,351.31	20,136.48	62.53
37	Gledhill.....	1,197	46,165.98	1,432.02	1,691.38	49,289.38	41.18	17,579.51	14.69	2,120.62	1.77	5,023.36	74,012.87	61.84
38	Givens.....	1,584	64,731.40	1,895.00	2,374.41	69,000.81	43.56	8,415.94	5.31	2,898.27	1.83	6,647.45	86,962.47	54.90
39	Grace.....	850	39,010.35	1,016.89	1,007.23	41,034.47	48.28	5,102.00	6.00	1,218.08	1.43	3,567.13	50,921.68	59.91
40	Hester How.....	502	24,220.10	600.56	483.89	25,304.55	50.41	3,767.38	7.50	1,011.62	2.01	2,106.70	32,190.25	64.12



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL"—Continued

BASED ON AVERAGE REGISTERED ATTENDANCE

Number	Name of School	Average Registered Attendance, Grade and Kindergarten, Inclusive	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		
			Cost of Salaries, Grade and Kindergarten	Inspection and Supervision, Salaries and Expenses	Cost of Pupils' Supplies	Total Cost of Instruction	Cost per Pupil for Instruction	Cost of Operation of School	Cost per Pupil for School Operation	Cost of Maintenance of School Plant, Repairs etc.	Cost per Pupil for Plant Maintenance	Cost of General Administration of System \$4.196625 per Pupil	Total Cost of Maintenance	Gross Cost per Pupil for Maintenance
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
41	Hillcrest.....	643	36,514.25	769.25	1,324.33	38,607.83	60.04	6,648.88	10.34	1,731.08	2.69	2,698.43	49,686.22	77.27
42	Hodgson.....	567	20,707.20	678.32	885.74	22,271.26	39.28	3,717.24	6.56	3,245.07	5.72	2,379.49	31,613.06	55.76
43	Howard.....	930	41,514.57	1,112.59	1,225.54	43,852.70	47.15	7,082.47	7.62	3,480.12	3.74	3,902.86	58,318.15	62.71
44	Hughes.....	825	32,916.28	986.98	1,261.73	35,164.99	42.62	5,544.48	6.72	2,404.50	2.91	3,462.22	46,576.19	56.45
45	Huron.....	953	48,176.50	1,140.11	2,026.81	51,343.42	53.87	8,981.30	9.42	3,476.94	3.65	3,999.38	67,801.04	71.14
46	Island.....	35	1,731.25	41.87	64.46	1,837.58	52.50	1,045.41	29.87	117.41	3.35	146.88	3,147.28	89.92
47	Jesse Ketchum.....	1,029	50,507.03	1,231.03	1,820.97	53,559.03	52.05	6,604.01	6.42	1,893.15	1.84	4,318.33	66,374.52	64.51
48	John Fisher.....	850	32,222.63	1,016.89	1,152.03	34,391.55	40.46	5,393.10	6.34	2,315.07	2.72	3,567.13	45,666.85	53.72
49	John Ross Robertson..	528	20,779.86	631.67	657.77	22,069.30	41.80	5,602.67	10.61	1,553.68	2.95	2,215.82	31,441.47	59.55
50	Joseph Workman.....	39	1,027.50	46.66	210.60	1,284.76	32.94	2,296.81	58.89	314.97	8.07	163.27	4,059.81	104.10
51	Keele.....	890	39,327.85	1,064.74	1,654.17	42,046.76	47.24	7,679.19	8.63	3,928.13	4.41	3,735.00	57,389.08	64.48
52	Kent.....	1,237	59,712.37	1,479.87	2,504.20	63,696.44	51.49	9,638.94	7.79	3,772.31	3.05	5,191.23	82,298.92	66.53
53	Kew Beach.....	656	30,391.25	784.80	960.53	32,136.58	48.99	4,752.61	7.24	1,357.34	2.07	2,752.99	40,999.52	62.50
54	Kimberley.....	974	42,809.50	1,165.23	1,632.01	45,606.74	46.82	6,203.56	6.37	4,800.71	4.93	4,087.51	60,698.52	62.32
55	Kitchener.....	682	29,456.30	815.90	859.02	31,131.22	45.64	11,238.09	16.48	2,235.71	3.28	2,862.10	47,467.12	69.60
56	King Edward.....	1,242	56,565.46	1,485.85	2,140.96	60,192.27	48.46	7,593.49	6.11	2,412.71	1.94	5,212.21	75,410.68	60.71
57	Lansdowne..	1,125	51,032.07	1,345.88	1,769.05	54,147.00	48.13	7,106.19	6.32	6,251.18	5.55	4,721.20	72,225.57	64.20
58	Lee.....	46	4,981.75	55.03	229.87	5,266.65	114.49	1,441.73	31.34	423.55	9.21	193.04	7,324.97	159.24
59	Leslie.....	1,209	48,556.08	1,446.37	1,662.52	51,664.97	42.73	6,658.87	5.51	2,917.74	2.41	5,073.72	66,315.30	54.85
60	Manning Avenue.....	1,473	64,370.64	1,762.21	2,239.95	68,372.80	46.42	9,411.03	6.39	3,156.55	2.14	6,181.63	87,122.01	59.15
61	McCaul.....	527	24,635.75	630.47	701.07	25,967.29	49.27	3,454.89	6.56	853.58	1.62	2,211.62	32,487.38	61.65
62	McMurrich.....	1,250	54,736.70	1,495.42	1,726.37	57,958.49	46.36	7,632.96	6.11	1,672.42	1.34	5,245.78	72,509.65	58.01
63	Morse.....	763	33,826.28	912.81	1,007.01	35,746.10	46.84	4,774.39	6.26	1,471.46	1.93	3,202.02	45,193.97	59.23
64	Niagara.....	945	39,967.98	1,130.53	1,227.31	42,325.82	44.79	5,292.86	5.60	1,227.31	1.30	3,965.81	52,811.80	55.89
65	Norway.....	1,065	45,453.56	1,274.10	2,140.03	48,867.69	45.88	7,847.57	7.37	7,434.53	6.98	4,469.40	68,619.19	64.43
66	North Rosedale.....	194	8,342.90	232.09	324.02	8,899.01	45.87	2,306.35	11.89	465.42	2.40	814.14	12,484.92	64.35
67	Ogden.....	1,317	62,904.70	1,575.58	1,807.51	66,287.79	50.33	7,772.25	5.90	1,954.20	1.48	5,526.96	81,541.20	61.91
68	Orde.....	741	41,848.19	886.49	1,243.54	43,978.22	59.34	6,652.28	8.98	1,154.04	1.56	3,109.70	54,894.24	74.08
69	Palmerston.....	1,165	51,988.10	1,393.73	1,515.39	54,897.22	47.12	6,957.05	5.97	2,141.34	1.84	4,889.07	68,884.68	59.13
70	Pape Avenue.....	790	30,677.12	945.11	870.69	32,492.92	41.13	5,377.96	6.80	1,736.21	2.20	3,315.33	42,922.42	54.33
71	Park.....	1,513	64,820.78	1,810.06	1,955.12	68,585.96	45.33	9,522.29	6.29	3,212.55	2.12	6,349.49	87,670.29	57.94
72	Parkdale.....	716	33,126.35	856.58	1,405.39	35,388.32	49.43	5,130.68	7.16	3,004.23	4.20	3,004.78	46,528.01	64.99
73	Pauline.....	787	35,389.16	941.52	1,342.25	37,672.93	47.87	4,921.13	6.25	1,546.98	1.97	3,302.74	47,443.78	60.29
74	Perth.....	1,539	68,012.39	1,841.16	2,695.71	72,549.26	47.14	10,425.95	6.77	4,488.32	2.92	6,458.61	93,922.14	61.03
75	Preventorium.....	39	1,194.55	46.66	56.55	1,297.76	33.28	8.23	.21	11.36	.29	163.67	1,481.02	37.97
76	Pyne.....	265	13,995.85	317.03	416.47	14,729.35	55.58	2,533.00	9.56	700.27	2.64	1,112.11	19,074.73	71.98
77	Queen Alexandra.....	1,229	66,645.20	1,470.30	2,363.12	70,478.62	57.34	9,392.44	7.64	2,477.25	2.02	5,157.65	87,505.96	71.20
78	Queen Mary.....	40	2,180.00	47.86	57.96	2,285.82	57.15	31.12	.78	.....	.....	167.86	2,484.80	62.12
79	Queen Victoria.....	846	38,862.22	1,012.10	1,202.08	41,076.40	48.55	6,601.47	7.80	1,521.74	1.80	3,550.34	52,749.95	62.35
80	Rawlinson.....	703	27,113.35	841.03	638.45	28,592.83	40.68	5,449.91	7.75	860.00	1.22	2,950.23	37,852.97	53.84
81	Regal Road.....	1,433	55,377.09	1,714.35	1,534.31	58,625.75	40.91	7,892.59	5.51	3,136.01	2.19	6,013.76	75,668.11	52.81
82	Roden.....	1,242	52,582.38	1,485.85	1,576.50	55,644.73	44.80	8,572.40	6.90	3,320.30	2.67	5,212.21	72,749.64	58.57

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## “PER PUPIL COSTS AS SHOWN FOR EACH SCHOOL”—Continued

BASED ON AVERAGE REGISTERED ATTENDANCE

Number	Name of School	Average Registered Attendance, Grade and Kindergarten, inclusive	FIRST COST					SECOND COST		THIRD COST		FOURTH COST		
			Cost of Salaries: Grade and Kindergarten	Inspection and Supervision, Salaries and Expenses	Cost of Pupils' Supplies	Total Cost of Instruction	Cost per Pupil for Instruction	Cost of Operation of School	Cost per Pupil for School Operation	Cost of Maintenance of School Plant, Repairs etc.	Cost per Pupil for Plant Maintenance	Cost of General Administration of System \$4.196625 per Pupil	Total Cost of Maintenance	Gross Cost per Pupil for Maintenance
			\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.	\$ c.
83	Rose.....	694	30,092.39	830.26	1,305.85	32,228.50	46.43	6,355.60	9.16	2,363.22	3.41	2,912.46	43,859.78	63.20
84	Rosedale.....	364	21,182.00	435.47	483.98	22,101.45	60.71	4,363.29	11.99	775.27	2.13	1,527.57	28,767.58	79.03
85	Rotary Club.....	12	465.00	14.36	24.46	503.82	41.99	3.94	.33			50.36	558.12	46.51
86	Runnymede.....	1,358	48,945.32	1,624.63	1,756.56	52,326.51	38.53	9,293.37	6.84	2,268.91	1.67	5,699.02	69,587.81	51.24
87	Ryerson.....	1,663	74,022.05	1,989.51	2,556.83	78,568.39	47.24	10,901.50	6.56	3,291.01	1.98	6,978.99	99,739.89	59.98
88	Sackville.....	361	16,467.45	431.88	637.35	17,536.68	48.58	2,995.96	8.30	1,209.45	3.35	1,514.98	23,257.07	64.43
89	Shirley.....	591	27,459.00	707.04	897.34	29,063.38	49.17	4,177.47	7.07	1,364.19	2.31	2,480.21	37,085.25	62.75
90	St. Clair.....	297	13,614.18	355.31	844.14	14,813.63	49.87	4,643.72	15.64	1,616.14	5.44	1,246.40	22,319.89	75.15
91	Strathcona.....	599	28,327.30	716.61	1,065.04	30,108.95	50.27	4,380.87	7.31	1,184.08	1.98	2,513.78	38,187.68	63.75
92	Victoria.....	329	20,501.05	393.59	864.76	21,759.40	66.14	3,672.36	11.16	1,278.99	3.89	1,380.69	28,091.44	85.38
93	Victoria Industrial.....	238	12,162.88	284.73	119.96	12,567.57	52.81	55.36	.23			998.80	13,621.73	57.23
94	Wellesley.....	408	23,485.21	488.11	1,287.81	25,261.13	61.92	4,272.16	10.47	3,298.41	8.08	1,712.22	34,543.92	84.66
95	Western Avenue.....	614	29,909.40	734.55	844.52	31,488.47	51.29	3,806.33	6.20	1,204.81	1.96	2,576.73	39,076.34	63.64
96	Wilkinson.....	1,375	52,105.90	1,644.96	1,680.61	55,431.47	40.32	8,370.63	6.09	7,039.11	5.11	5,770.36	76,611.57	55.71
97	William Houston.....	228	8,897.12	272.76	1,104.77	10,274.65	45.07	2,350.03	10.31	1,174.50	5.15	956.83	14,756.01	64.72
98	Williamson Road.....	1,238	57,894.44	1,481.07	2,256.49	61,632.00	49.79	8,445.10	6.82	1,967.67	1.59	5,195.42	77,240.19	62.39
99	Winchester Street.....	663	35,606.09	793.17	1,494.21	37,893.47	57.16	6,698.32	10.10	3,199.21	4.83	2,782.36	50,573.36	76.28
100	Withrow.....	904	43,181.27	1,081.49	1,808.66	46,071.42	50.97	6,348.05	7.02	1,690.31	1.87	3,793.75	57,903.53	64.05
101	York.....	203	9,320.70	242.86	321.36	9,884.92	48.70	3,090.71	15.22	1,154.29	5.69	851.91	14,981.83	73.80
102	Undistributed.....		4,970.10		2,307.57	7,277.67		16,349.95		9,579.61			33,207.23	
		76,630	3,415,748.34	91,675.35	126,458.83	3,633,882.52		579,383.86	7.56	225,718.56	2.95	321,587.39	4,760,572.33	

Average Registered Attendance Cost "Per Pupil".....\$62.12



SPECIAL GRADE AUXILIARY CLASSES  
"PER PUPIL COSTS" FOR CALENDAR YEAR  
1925

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BASED ON AVERAGE REGISTERED ATTENDANCE

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During 1925 the Board operated Fifty-three (53) of the Special Grade Auxiliary Classes in Forty-six (46) Schools or Institutions throughout the City.

Fuller details of these classes are given on page 82, where the costs as regards the Actual Attendance are set out.

The figures on the following page represent the "Cost Per Pupil," based on the "Average Registered Attendance."

The difference between these costs and the "Cost Per Pupil" for the Average Actual Daily Attendance are caused by the absence of the pupils.

The expense of operating these various auxiliary classes fluctuates considerably throughout the City.

The schedule on the next page shows the cost as it exists in each particular school where these classes are carried on.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL GRADE AUXILIARY CLASSES "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1925

### BASED ON AVERAGE REGISTERED ATTENDANCE

The explanation of the cost of these Auxiliary Classes is given on the preceding pages.

No.	School	FIRST COST	SECOND COST	THIRD COST	FOURTH COST	Total Maintenance Cost	Average Act. Daily Attendance	Cost Per Pupil	No.
		Salaries, Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administra- tion				
1	Alexander Industrial.....	\$1,954.37	.....	.....	\$197.24	\$2,151.61	47	\$45.78	1
2	Allan.....	1,361.86	\$760.50	\$365.82	62.95	2,551.13	15	170.07	2
3	Annette.....	1,640.33	327.66	79.12	58.75	2,105.86	14	150.42	3
4	Bedford Park.....	1,844.95	327.60	72.00	58.75	2,303.30	14	164.52	4
5	Brock.....	2,228.00	315.94	117.18	54.56	2,715.68	13	208.90	5
6	Carlton.....	2,008.75	302.72	165.44	62.95	2,539.86	15	169.32	6
7	Clinton.....	2,128.98	377.92	109.41	62.95	2,679.26	15	178.62	7
8	Cottingham.....	1,436.29	390.72	135.52	58.75	2,021.28	14	144.38	8
9	Dewson.....	2,148.98	272.16	42.84	62.95	2,526.93	15	168.46	9
10	Dovercourt.....	2,138.22	264.00	83.16	54.56	2,539.94	13	195.38	10
11	Duke of Connaught.....	3,348.59	645.06	270.00	134.27	4,397.92	32	137.43	11
12	Earl Grey.....	2,230.24	301.76	115.21	58.75	2,705.96	14	193.28	12
13	Earlscourt.....	2,063.39	317.34	98.47	58.75	2,537.95	14	181.28	13
14	Essex.....	1,427.30	345.72	84.71	62.95	1,920.68	15	128.04	14
15	Gledhill.....	2,062.91	672.76	80.96	54.56	2,871.19	13	220.86	15
16	Givens.....	2,102.25	236.07	81.27	62.95	2,482.54	15	165.50	16
17	Hester How.....	1,968.03	305.86	82.00	67.15	2,423.04	16	151.44	17
18	Home for Incurables.....	1,538.09	.....	.....	104.92	1,643.01	25	65.72	18
19	Hospital for Sick Children.....	3,129.05	.....	.....	163.67	3,292.72	39	84.43	19
20	Hughes.....	1,729.27	296.94	128.94	46.16	2,201.31	11	200.12	20
21	Jesse Ketchum.....	1,881.36	306.36	87.86	67.15	2,342.73	16	146.42	21
22	King Edward.....	1,313.42	278.08	88.44	29.38	1,709.32	7	244.19	22
23	Lansdowne.....	4,469.48	630.08	513.04	117.51	5,730.11	28	204.65	23
24	Lee.....	1,332.22	589.68	173.16	58.75	2,153.81	14	153.84	24
25	Leslie.....	2,157.74	244.24	107.07	58.75	2,567.80	14	183.41	25
26	McMurrich.....	2,155.48	276.06	60.63	71.34	2,563.51	17	150.79	26
27	Morse.....	2,084.56	273.91	84.28	62.95	2,505.70	15	167.05	27
28	Niagara.....	752.14	240.66	55.86	54.56	1,103.22	13	84.86	28
29	Norway.....	1,656.97	347.60	329.12	58.75	2,392.44	14	170.89	29
30	Ogden.....	3,229.40	558.80	140.80	138.49	4,067.49	33	123.25	30
31	Palmerston.....	2,110.81	269.72	83.16	62.95	2,526.64	15	168.44	31
32	Park.....	1,742.20	278.04	93.66	62.95	2,176.85	15	145.12	32
33	Perth.....	874.00	313.28	134.64	41.97	1,363.89	10	136.39	33
34	Pyne.....	1,513.89	366.00	101.20	54.56	2,035.65	13	156.59	34
35	Queen Alexandra.....	3,721.93	621.66	163.80	134.29	4,461.68	32	145.05	35
36	Regal Road.....	1,808.56	253.44	100.76	54.56	2,217.32	13	170.56	36
37	Roden.....	4,606.48	882.00	340.80	205.63	6,034.91	49	123.16	37
38	Rose.....	3,539.47	870.97	324.22	113.31	4,847.97	27	179.55	38
39	Ryerson.....	1,927.27	292.74	88.62	62.95	2,371.58	15	158.11	39
40	Sackville.....	993.67	355.08	143.44	50.36	1,542.55	12	128.55	40
41	Shirley.....	1,734.58	302.29	98.90	62.95	2,198.72	15	146.58	41
42	St. Clair.....	737.18	500.98	174.27	41.97	1,454.40	10	145.44	42
43	Strathcona.....	1,734.59	303.24	81.90	62.95	2,182.68	15	145.51	43
44	Wellesley.....	1,671.00	385.71	297.96	58.75	2,413.42	14	172.39	44
45	Western.....	1,354.01	259.98	82.32	71.34	1,767.65	17	103.98	45
46	York.....	756.51	510.48	190.44	20.98	1,478.41	5	295.68	46
	Undistributed Items.....	184.50	523.16	309.14	.....	1,016.80	.....	.....	.....
		\$92,533.27	\$17,494.97	\$6,561.54	\$3,428.64	\$120,018.42	817	.....	.....

Average Registered Attendance Cost Per Pupil.. \$146.90



# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## "PER PUPIL COSTS" FOR THE CALENDAR YEAR 1925

### SPECIAL CLASSES FOR PUPILS WHO ARE "HARD OF HEARING" AND SPECIAL "SIGHT SAVING" CLASSES

#### BASED ON AVERAGE REGISTERED ATTENDANCE

In 1925 the Board operated a Special Class all the year and opened an additional class in September, 1925, at Clinton Street School and operated all the year a Special Class at Rose Avenue School for these pupils whose hearing was defective.

In 1925 the Board also operated three Special Classes for children whose sight was considerably below normal. These classes were carried on at Brock Avenue, Duke of Connaught and Orde Street Schools respectively.

In the "Average Actual Daily Attendance" Section of this Report the "Per Pupil Costs" are set out based on the Actual Attendance. In the figures below the "Per Pupil" calculation is based on the "Average Registered" number of pupils in the classes concerned.

If the pupils registered had attended 100% of the time, the cost of course, would have been the same as the Actual Attendance. The difference between the two costs is caused by the absence of the pupils during the year.

The costs in one or two instances have necessarily been pro rated.

School	FIRST COST	SECOND COST	THIRD COST	FOURTH COST	Total Maintenance Cost	Average Registered Attendance	Cost Per Pupil
	Salaries, Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administration			
Hard of Hearing Classes:							
Clinton Street.....	\$1,785.41	\$302.34	\$87.53	\$50.36	\$2,225.64	12	\$185.47
Rose Avenue.....	1,607.95	354.83	132.08	46.16	2,141.02	11	194.64
	\$3,393.36	\$657.17	\$219.61	\$96.52	\$4,366.66	23	.....

Average Cost "Per Pupil" based on "Average Registered Attendance". . . \$189.85

School	FIRST COST	SECOND COST	THIRD COST	FOURTH COST	Total Maintenance Cost	Average Registered Attendance	Cost Per Pupil
	Salaries, Supplies and Inspection	Cost of School Operation	Cost of Upkeep of School Buildings	Cost of Administration			
Special Sight Saving Classes:							
Brock Avenue.....	\$2,178.68	\$340.24	\$126.20	\$58.75	\$2,703.87	14	\$193.13
Duke of Connaught.....	1,348.92	241.89	101.25	50.36	1,742.42	12	145.20
Orde Street.....	1,855.35	411.70	71.30	67.15	2,405.50	16	150.34
	\$5,382.95	\$993.83	\$298.75	\$176.26	\$6,851.79	42	.....

Average Cost "Per Pupil" based on "Average Registered Attendance". . . \$163.14

It will be noted that the above figures do not include any charge for school accommodations.

The average cost "Per Pupil" to provide school accommodations for these special classes is \$36.62.

To obtain a figure comparable to the cost in the regular grade classes \$36.62 should be added to the cost "Per Pupil" figures set out in the last column above.

The gross total "Per Pupil" cost, based on the "Average Registered Attendance," for all charges would be as follows:—

Hard of Hearing Classes at Clinton Street School.....	\$222.09
Hard of Hearing Classes at Rose Avenue School.....	231.26
Average Cost Per Pupil—\$226.47.	
Sight Saving Classes at Brock Avenue School.....	\$229.75
Sight Saving Classes at Duke of Connaught School.....	181.82
Sight Saving Classes at Orde Street School.....	186.96

Average Cost Per Pupil—\$199.76.



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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RECONCILIATION  
OF THE  
UNIT COST STATEMENT WITH THE REVENUE ACCOUNT  
1925

Expenditure as per Unit Cost Statement:—

On Public Schools.....	\$5,897,083.71	
On High Schools.....	1,129,442.12	
On Central Technical School.....	436,894.68	
On Riverdale Technical School.....	135,576.76	
On Jarvis Auxiliary School.....	32,965.84	
On Central High School of Commerce.....	224,914.79	
On Eastern High School of Commerce.....	55,154.51	
		<u>\$7,912,032.41</u>

Expenses not applicable to Educational Costs:—

Superannuation Allowances.....	\$35,639.23	
Special Meetings.....	8,435.57	
Debt Charges on Sites, etc. (exclusive of Debenture Interest).....	42,882.78	
		<u>86,957.58</u>

Provincial Grants, Students' Fees, etc., which have been deducted from expenditures in the Unit Cost Statement.....	418,778.65
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Gross Expenditure as per Revenue Account for Year ended 31st December, 1925.....	\$8,417,768.64
Excess of Receipts over Expenditures for Year.....	260,340.95

Total of Revenue Account as per details.....	<u>\$8,678,109.59</u>
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# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

## SPECIAL SECTION re JARVIS COLLEGIATE INSTITUTE

This new Collegiate Institute was opened early in 1924. The Building has accommodations for about 1,250 Pupils.

The cost of the Site, Building and Equipment is outlined below, and a statement is also included covering the cost of educating the Pupils attending this particular Collegiate Institute in the year 1925.

This is the first complete Collegiate Institute to be built since we inaugurated the "Unit Cost" statement in 1918, and we have prepared these figures in order that a comparison can more easily be made with the costs in other Branches of Education, such as Technical and Commercial, where the Schools have been erected in quite recent years.

### COST OF SITE—BUILDING AND EQUIPMENT

Cost of Site.....	\$196,710.36
Cost of Building and Equipment:—	
Masonry.....	\$224,657.66
Cut Stone and Stone-wallng .....	85,304.00
Concrete.....	5,131.20
Structural Steel.....	18,820.79
Steel Sash.....	13,949.00
Ornamental Iron.....	15,921.60
Wire Screens.....	195.00
Carpentry.....	56,715.38
Hardware.....	4,936.90
Roofing.....	6,665.40
Plaster.....	47,820.17
Tile, Terrazzo and Mag. Base.....	19,505.25
Rubber Tile Floor and Linoleum.....	4,505.93
Painting.....	6,541.69
Plumbing, Heating and Ventilation.....	71,392.40
Heat Regulation.....	5,137.00
H.R.T. Boilers.....	6,780.00
Wiring.....	13,483.87
Telephones.....	1,690.16
Programme Clocks.....	1,561.35
Ash Hoist.....	826.91
Lockers.....	7,971.14
Pump.....	619.00
Green House.....	1,838.00
Temporary Heat.....	2,454.20
Clerk of Works.....	3,469.50
Draughting Costs.....	19,615.36
Blueprints.....	1,436.50
Miscellaneous.....	4,694.00
New Furniture and Equipment.....	37,266.53
Electric Fixtures.....	4,974.74
Sodding and Grading.....	7,327.73
Fire Gongs.....	395.63
Window Shades.....	1,479.94
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	\$705,263.93
Total Cost of Site, Building and Equipment.....	\$901,974.29



THE BOARD OF EDUCATION OF THE CITY OF TORONTO

SPECIAL SECTION re JARVIS COLLEGIATE INSTITUTE  
DETAILS OF "PER PUPIL COSTS" FOR THE CALENDAR YEAR  
1925

	Expenditure	DAY CLASSES		EVENING CLASSES	
		No. of Pupils	Cost per Pupil	No. of Pupils	Cost per Pupil
Salaries and Pupils' Supplies.....	\$93,623.62	925	\$101.21	.....	.....
Cost of Keeping Schools open for Instruction.....	16,406.00	925	17.74	.....	.....
Cost of Upkeep of School Buildings.....	2,683.97	925	2.90	.....	.....
Cost of General Administration.....	7,871.75	925	8.51	.....	.....
Depreciation.....	48,726.47	925	52.68	.....	.....
Recreation Purposes.....	794.79	925	.86	.....	.....
Gross Cost per Pupil.....	\$170,106.60	925	\$183.90	.....	.....
<b>Less Revenue Received from Provincial Grants, Fees, etc.....</b>	<b>6,251.74</b>	<b>925</b>	<b>4 03</b>	<b>136</b>	<b>\$18 56</b>
Net Cost Per Pupil in Day Classes.....	\$163,854.86	925	\$179.87	136	<b>\$18.56</b>
Evening Classes.....	6,726.80	.....	.....	136	49.46
Total Net Expenditure.....	\$170,581.66	.....	.....	136	\$30.90

## SUNDRY EXTRACTS FROM REPORT

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The serious difficulty in the publication of a Report of this nature is that there is such a mass of figures that the man who wishes to get at some particular section quickly and not being familiar with the Report, would possibly experience a little difficulty in his efforts, although it has been our desire to prepare the statistics as simply as possible.

To anticipate this need, we have prepared a number of questions which might readily be asked by a citizen on various topics and have given also the answers to these questions. These statistics are all included in the preceding pages, but to make the Report more interesting, and also more useful, these items have been selected from the general statistics.

As the Unit Costs, etc., are kept in sections, such as Public School Pupils, etc., the Unit Costs are continued in the details in similar sections, in order not to confuse the issue.

It is hoped these figures will prove interesting to those coming in contact with the Report.

### GENERAL INFORMATION

1. How much did the Board spend altogether for Educational Purposes in Toronto in 1925, including Sinking Fund and Debenture interest Charges?

Answer.....\$8,417,768.64

2. What did it cost to operate the whole of the School System, excluding Capital Charges for the year 1925?

Answer.....\$6,851,907.17

3. What did the Operating Charges cover?

Answer—(a) Principals', Teachers' and Inspectors' Salaries.

(b) General Educational Supplies, such as Text Books, Writing Books, Pens, Pencils, etc.

(c) Cost of Upkeep of School Buildings, covering Maintenance of Grounds, Buildings and Equipment in good working order.

(d) Cost of keeping Schools open, covering Caretakers' Expenses, Fuel, Light, etc.

(e) Cost of Administration, covering the cost of Superannuation Allowances to Teachers, etc., who have been pensioned off; cost of Departments taking care of the work of the system, etc., as follows:—Architects' Department, for plans and specifications of School Buildings, etc., Purchasing and Supply Department, for the Purchasing and Distribution of all supplies. Maintenance Department, for the supervision of the Maintenance of School Buildings, etc. Treasury Department, for the payment of all Pay Rolls, Contracts, Accounts and all the consequent accounting of the School Board. Secretarial Department, to keep the minutes and records of the Board and the various Committees.

4. What were the total Capital Charges on all the Board's Land, Buildings and Equipment for the year 1925?

Answer.....\$1,565,861.47

5. What do the Capital Charges consist of?

Answer—When the Board purchases these lands, and proceeds with the erection of School Buildings, they have to raise the money through the sale of Debentures of the City of Toronto. The Capital Charges are to meet the interest on these Debentures and also to set aside a fixed amount each year for the repayment of the debt.

6. What is the valuation, based on the Actual Cost, of all Lands and School Buildings and Equipment, owned by the Board at the close of 1925?

Answer.....\$25,364,645.92

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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7. What is the total of the Debenture Debt owing against these Lands and Buildings?

Answer.....\$19,256,886.63.

8. What was the total of the Average Registered Attendance (which means the average each month of the total number of children on the rolls) in the whole of Toronto's Schools for the calendar year 1925, for Day Pupils, including Kindergarten?

Answer.....92,928.

9. What was the total of the average Actual Attendance (which means the Actual Attendance of the children on the rolls referred to in Question 8) in the whole of Toronto's Schools for the calendar year 1925, for Day Pupils?

Answer.....78,175.

10. How many Schools, etc., were there under the Toronto School Board's supervision, as regards teaching at the close of 1925?

Answer—Public Schools.....	101
Collegiates.....	9
Technical.....	2
High School of Commerce.....	2
Total.....	114

11. How many Principals and Teachers were there on the whole of the Teaching Staff at the close of 1925?

Answer.....2,684.

12. What was the total income of the Board in 1925, derived from all sources?

Answer.....\$8,678,109.59.

13. Of this total income in 1925, by whom was it provided?

Answer—To reduce to small numbers for the sake of comparison, out of every dollar received by the School Board, practically 95 $\frac{1}{4}$  cents of the dollar was provided by the Toronto taxpayers; about 3 $\frac{1}{2}$  cents of the dollar by the Provincial Government in Grants and about 1 $\frac{1}{4}$  cents by the students themselves in fees.

14. Of the above income, how much was received from the Provincial Government in the way of Provincial Grants for Educational Purposes in Toronto?

Answer.....\$295,485.54.

15. How much did the students pay during the year 1925, in fees at our various Schools?

Answer.....\$107,122.86.

16. What was the Gross Cost in 1925 to educate a Public School Pupil in Toronto, covering all charges, excluding Special Subjects?

Answer.....\$88.10.

# THE BOARD OF EDUCATION OF THE CITY OF TORONTO

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17. How does this figure compare with the Gross Cost of educating a Public School Pupil in 1924?

Answer.....The Gross Cost was increased by .22c. per pupil.

18. What was the Gross Cost to educate a High School Day Pupil in Toronto in 1925, including all Charges, excluding Special Subjects?

Answer.....\$161.80.

19. How does this figure compare with the Gross Cost of educating a High School Day Pupil in 1924?

Answer.....The cost was increased by .50c. per pupil.

20. What was the Gross Cost to educate a Day Pupil at the Toronto Technical Schools in 1925, covering all charges?

Answer.....\$153.23.

21. How does this Gross Cost compare with the cost per Pupil in 1924?

Answer.....The cost per Pupil in 1925 was decreased by \$18.04.

22. What was the Gross Cost to educate a Day Pupil at the Toronto High School of Commerce in 1925?

Answer.....\$141.68.

23. How does this Gross Cost compare with that of 1924?

Answer.....The cost was decreased from that of 1924 by \$5.27 per Pupil.

24. For every dollar spent on education of a Public School Pupil (excluding Special Subjects) how is this dollar expended?

Answer.....This expenditure is as follows:—

Instructions and Supplies.....	\$0.64 $\frac{1}{4}$
Keeping Schools Open, Caretaking, etc.....	.10 $\frac{1}{4}$
Upkeep of School Buildings, such as repairs .....	.04
Administration of School System.....	.05 $\frac{1}{2}$
Depreciation of School Buildings.....	.18
Recreation.....	.00 $\frac{1}{2}$
<b>Deduction for Revenue.....</b>	<b>.02<math>\frac{1}{2}</math></b>
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	\$1.00

25. What was the population of Toronto for the last eight years, 1918 to 1925, inclusive?

Answer..... 1918.....	489,681
1919.....	499,295
1920.....	512,822
1921.....	522,942
1922.....	529,083
1923.....	538,771
1924.....	542,187
1925.....	549,429



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26. What was the Per Capita Cost of Education in Toronto for the above-mentioned eight years?

Answer.....	1918.....	\$ 6.62
	1919.....	7.69
	1920.....	10.94
	1921.....	11.07
	1922.....	11.06
	1923.....	11.61
	1924.....	12.26
	1925.....	12.21

27. What was the Gross Cost to educate a child in one of the Standard Auxiliary Classes in the Public Schools in Toronto in 1925?

Answer.....\$218.23.

28. In the case of the Crippled Children who are taught in their homes by Visiting Teachers, how much did it cost to take care of each of these Pupils for year 1925?

Answer.....\$175.39 for each Child.

29. How many Pupils were there registered in all the Schools of Toronto as at December 31st, 1925, including both Day and Evening Schools?

Answer.....a total of 102,020 made up as follows:—

	Day Pupils	Evening Pupils	Total
Public Schools.....	76,305	1,265	77,570
Collegiates and High Schools.....	8,237	2,102	10,339
Technical.....	3,905	6,136	10,041
Commercial.....	3,017	3,373	6,390
	<u>91,464</u>	<u>12,876</u>	<u>104,340</u>

30. What was the Gross Cost of educating a child in one of the Special Hard of Hearing Classes in 1925?

Answer.....\$266.14.

31. What was the Gross Cost of educating a child in one of the Special Sight Saving Classes in 1925?

Answer.....\$238.26.

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